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The radical potential of leaks in the shadow accounting project: The case of US oil interests in Nigeria

Jane Andrew, Max Baker*

The University of Sydney Business School, Discipline of Accounting, H69 - Economics and Business Building, NSW, 2006, Australia

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ABSTRACT

This paper explores the ways in which leaked documents can be recruited to contribute to the counter-hegemonic aims of the shadow accounting project. Drawing on material published by Wikileaks as part of Cablegate, our case study focuses on private communication between US Embassy officials about Chevron Nigeria from 2002 to 2010. In analyzing these documents, we mobilize the ideas of both Laclau and Mouffe (1985) and Jessop (1990), emphasizing the role discourse plays in the production and maintenance of hegemonic coalitions between powerful state and market actors, which are central to neoliberalism. Our analysis suggests that the sharing of discourse, much of which occurs in private, allows a hegemonic coalition to agree to a “popular-national” programme” (Jessop, 1990) that serves the interests of the coalition, while masquerading as collectively beneficial. In our case study, this private discourse provided the means through which the “moral and intellectual leadership” of the coalition could be embedded in a shared commitment to the maintenance of oil production in Nigeria, despite significant resistance from local communities. In choosing to use leaks to explore the state-capital nexus, we offer a shadow account of the discursive production of hegemony that reveals it to be an ongoing and active project. Importantly, we also show that the very act of creating and recreating hegemony through discourse produces moments of vulnerability and fragility that present counter-hegemonic opportunities. When leaks are mobilized to produce shadow accounts of the contradictions and tensions that exist between the state and capital, the “political frontier” can be restored in ways that re-politicize and radicalize democracy (Mouffe, 2018, p. 4).

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1. Introduction

Contemporary neoliberalism has taken its shape quietly, but its rationality is now ubiquitous. While contextual differences remain, neoliberal rationality is now firmly embedded within the traditional institutions of democracy (Brown, 2015), changing our workplaces, our schools, our hospitals. It impacts our perception of self (Cooper, 2015) and it orients the future of internet-driven participatory spaces (Zuboff, 2019). It has also influenced the conceptual framing of accounting, and in doing so, the role and purpose of both financial and management accounting information has been transformed to serve an increasingly narrow set of information needs for participants in capital markets (Zhang & Andrew, 2014; Chiapello, 2017). In the face of neoliberalism’s hegemonic status, some accounting researchers have started to explore new

ways to disrupt traditional forms of reporting that reinforce and intensify the exploitation of people and the planet (Tregidga, 2017). These efforts attempt to re-politicize the role of accounting, suggesting both its current status as an active agent in the production of inequality (Sikka, 2015), and its potential as a politically potent source of alternative accounts of power — such as shadow accounting¹ (Dey, 2003; Dey, Russell, & Thomson, 2010; Spence, 2007, 2009). With this as context, our study of the Cablegate documents published by Wikileaks in 2010 considers the role shadow accounts, crafted from leaks, might play in the disruption of neoliberal norms and in the “construction of a more democratic order” (Mouffe, 2018, p.1).

In thinking about the role accounting might play in the

¹ We follow Tregidga’s (2017, p. 511) use of the term shadow accounting as a general category for: “silent accounts”, “counter accounts”, “anti-accounts”, “external accounts”, “stakeholder released information”, and “social and de-industrialization audits”.

* Corresponding author.

E-mail address: max.baker@sydney.edu.au (M. Baker).

“reaffirmation and extension of democratic values” (Mouffe, 2018, pp. 5–7), we join with other researchers who have tried to unpack the seemingly benign political and economic reforms underpinning neoliberalism that have re-oriented us towards economic truth as the decision-making compass of choice, and towards capital market optimization as evidence of successful human relations (Chiapello, 2017; Cooper, 2015). Like these researchers, we begin with the belief that accounting has played a role in the production of a “normative form of reason” under neoliberalism because of the way it impacts both thought and conduct – mandating, orienting, and contouring the projects of states, corporations, NGOs, and citizens as “economic” (Brown, 2015, p. 10). In conforming to these neoliberal norms of reason, not only have we economized everything (Brown, 2015), but we have also “remade the state”. The state’s role as a regulator of capital has been replaced by a more collaborative one, focused on a joint mission to deliver markets that can be exploited effectively for wealth production (Brown, 2015, p. 17). According to Cahill (2009, p. 14) it is “this reconfiguration of the state’s role that is crucial to an understanding of neoliberalism”. Further, in transforming “states in the interests of capital” (Cahill & Saad-Filho, 2017, p. 612) and in wedding “state power to capitalist interests” (Jessop, 2010, p. 42), many of the political and economic conditions essential for equality have been eliminated (Mouffe, 2018). In effect, the rationality that underpins “neoliberal hegemonic formation” (Mouffe, 2018, p. 1) has eroded our ability to challenge the role of the state, to debate the appropriate limits to the scope of the corporation, and to articulate what should and should not be a matter for the public record. With this in mind, accounting, with its narrowed view of purpose, its limited conceptualization of users, and its growing emphasis on shareholder value, has played an important role in the production of new forms of neoliberal hegemony (Himick & Brivot, 2018; Zhang & Andrew, 2014).

Despite this gloomy outlook, political imaginations beyond the boundaries of neoliberalism have not been entirely extinguished (Andrew & Cahill, 2017). Within the context of a society awash with new forms of media and powerful technologies, ordinary people continue to subvert the constraints imposed by neoliberal rationality. One of the more radical examples of this resistance is the large-scale anonymous leaking of documents from within various organizations. As a radical political practice, leaks not only make new information available for public debate, but the act of leaking also demonstrates how new technology might be harnessed to destabilize the largely curated and seemingly uncontroversial discourse of neoliberalism (Assange, 2010; Brevini, Hintz, & McCurdy, 2013; Sifry, 2011). In recent years, leaks such as the Panama Papers and Cablegate have provided rich, detailed, and searchable snapshots of the internal machinations of state and corporate power and this has provided fertile ground for a new generation of counter-hegemonic activity, including the development of new forms of shadow accounting.

Empirically, our paper relies on the Cablegate documents published by Wikileaks. While there are other potential leaks that speak to similar issues, Cablegate acts as an exemplar, suggesting ways in which leaked documents might support the radical political ambitions of counter-hegemonic social movements, within which many accounting researchers and activists play an important role (Brown, 2017; Cooper & Coulson, 2014; Denedo, Thomson, & Yonekura, 2017; Thomson, Dey, & Russell, 2015; Vinnari & Laine, 2017). As the scale of data available is enormous, we have chosen to use 36 cables related to Chevron’s activities in Nigeria from 2002 to 2010 because these provide insights into the private discourse taking place between the US Government (as enacted through the Embassy) and Chevron (as enacted through its subsidiary operating in Nigeria). In focusing on these cables, we have been able to

interrogate the strategies deployed to ensure the production and maintenance of a mutually beneficial neoliberal hegemonic relationship between the state and capital. We have also included cables in which the US Embassy discussed its interactions with the Nigerian Government, suggesting the extent to which this mutuality of interests relies on other temporary allies. In addition, we have reviewed Chevron’s Corporate Responsibility Reports (CRR) to compare the information therein to the private discussions taking place between US diplomats and Washington. The archival nature of these leaks lends itself to an analysis of discourse as a means to study the production of powerful hegemonic and counter-hegemonic relationships (Laclau & Mouffe, 1985).

We aim to make two primary contributions to the literature. First, we attempt to broaden the focus of shadow accounting to include the role of the state and its relationship with corporations in the production of hegemonic coalitions. While shadow accounting’s challenge to corporate power has made a significant practical and theoretical contribution to the political potentials of accounting, despite its importance, the hegemonic role of the state has received less attention (an exception can be found in Harte & Owen, 1987). Given the growing body of accounting literature that recognizes the existence of the mutuality of corporate and government interests within neoliberal democracy, this is a significant oversight (see Chiapello, 2017). In our effort to bring the state into view, we draw on the work of Bob Jessop (2015, p. 482) to highlight the importance of studying the market and the state together, thereby acknowledging the “continual reciprocal interdependence ... in the reproduction of the capital relation”. In order to prioritise the state in our analysis, this paper focuses exclusively on leaks that reflect private communication between public servants working at the centres of our democratic institutions. These private communications are often assumed to be part of the rights of public office, forming the “common sense” of democracy that is critical to the maintenance of neoliberal hegemonic power. While we acknowledge that leaks can only ever provide partial insights into institutions and organizations, even in their most limited form, they hold the potential to break with the veneer of the “post-political” imaginations of contemporary neoliberal democracy (Mouffe, 2018). Applying this to accounting, leaks can be used to challenge the coherence of hegemony in ways that contribute meaningfully to the radical and democratizing ambitions of the shadow accounting project, thereby offering a powerful alternative to the orthodox routines that surround both statutory and voluntary reporting practices (Spence, 2009; Thomson et al., 2015; Tregidga, 2017). Somewhat ambitiously, we believe these accounts can be deployed in ways that help create “a new subject of collective action – the people – capable of reconfiguring a social order experienced as unjust” (Mouffe, 2018, p. 11).

Second, we consider the role of leaked communication in the production of shadow accounts. While prior research in shadow accounting has helped build an understanding of the institutional (Dey et al., 2010), discursive (Tregidga, 2017), and material consequences of hegemony on the planet (Milne & Grubnic, 2011) and society (Collison, Dey, Hannah, & Stevenson, 2010), much of this has relied on publicly available empirical material. In analyzing leaked documents from within the inner sanctum of both public and private sector organizations (Brevini et al., 2013; Hood, 2011; Pieterse, 2012), our aim is to consider whether leaks reveal the basis of hegemonic power, providing opportunities for “agonistic confrontation between different projects in society” (Mouffe, 2018, p. 56) as the basis for “real democracy” (Mouffe, 2018, p. 43). In using leaks as the foundation for our study, we suggest a new mode of analysis to explore how, if mobilized effectively, leaks destabilize the communicative terrain of power and re-signify public discourse as a “domain where citizens can have a voice” (Mouffe, 2018, p. 66).

When used as part of a counter-hegemonic politics, we believe that these new forms of accounting can provide a rich and important stimulus for political action because they encourage “active involvement in the political community”, while simultaneously fighting against the limits imposed by the economic managerialism of neoliberalism (Mouffe, 2018, p. 65).

We begin our paper with a discussion of hegemony, establishing both its material (Jessop, 1990) and discursive form (Laclau & Mouffe, 1985). We then introduce our empirical material, including the case setting and the cables used in this paper. Mobilizing Laclau and Mouffe's (1985) analytic framework we suggest that the discourse of oil “production” dominated the US Embassy's communication about Chevron and, while this worked to bond the state and the corporation around a joint goal, it was subject to a number of challenges. We conclude with an exploration of the political potency of leaks within the shadow accounting project as a new form of social and political resistance.

2. Hegemony as a coalition between the state and capital

Traditionally, theorizing hegemony has enabled scholars to critique the main institutions of civil society, including the state, the corporation, the academy, and the media. From a Gramscian perspective, hegemony is used to both conceptualize governing authority and to analyze the means used to influence the values and beliefs of society in order to maintain power for an elite group (Gramsci, 1971). According to Levy and Egan (2003), hegemonic power is most effective when society “consents” to the authority of these elites. Securing this consent is not easy because it relies on both the formation of “coalitions” with mutual interests, and the subsequent “projection of [this] particular set of interests as the general interest” (Levy & Egan, 2003, p. 806). In addition, these hegemonic coalitions require ongoing care, maintenance, and reproduction if they are to continue to appear to reflect collective interests, and “manufacture consent” within the wider community (Gramsci, 1971). In describing this, Gramsci used the term *historical blocs* because he believed that hegemony should be understood as an “ongoing project” that is both temporal and interconnected (Torres, 2013). He also argued that the legitimacy of hegemonic power relied on the assertion of “moral and intellectual leadership” or *direzione* (Gramsci, 1971, p. 57) in order to stabilize and reproduce relations of production and meaning both within the coalition and beyond.

More recently, researchers have argued that a *new historical bloc* has emerged (Torres, 2013), which has seen transnational corporations and governments successfully collaborate to secure commitments to privatization, the rollback of the welfare state, industry self-regulation, and unfettered international trade (Bohle, 2006). The emergence of this “neoliberal hegemony” (Mouffe, 2018, p. 79) has seen studies of hegemony take seriously the “dynamics of the structural coupling and coevolution of changing capitalist economies and state forms” (Jessop, 1990, p. 133). This work highlights the “increased importance of the state economic apparatus” and its use of “discretionary interventions” to address the “needs and interests of capital” (Jessop, 1990, p. 355).

That said, there are contradictions inherent to capitalism, and within emergent relationships between democratic institutions and corporate entities. According to Jessop (1990, p. 354) the state faces challenges that are “structurally contradictory”, so it finds itself “attempting to resolve crises on behalf of capital” (1990, p. 357). State actors, unlike corporate managers, experience significant “political repercussions of economic events and crises which matter more than their inherent economic form or substance”, a situation that “traps the state in two double-binds: one economic, the other political” (Jessop, 1990, p. 357). In effect, within

democracies, the state is expected to function as a representative of the people, but increasingly acts as an “administrative agent ... that protect(s) capital against the popular classes” (Durand, 2014, p. 39). This involves “strategic selectivity” and has been referred to as a “national-popular programme” (Jessop, 1990, p. 209), in which the ‘national-popular’ is linked to particular “economic-corporate interests” (Jessop, 1990, p. 209). Examples of these programmes might include the use of public money to bail out banks at times of financial crisis, public policy supporting private provision of social services such as healthcare, education and corrections, and the use of various state powers to ensure private firms have access to natural resources.

More recently, Jessop (2002, p. 455) has written about the ways in which this “national-popular programme” transgresses geopolitical boundaries, arguing that “the resurgence of liberalism in the form of neoliberalism is often attributed to a successful hegemonic project voicing the interests of ... transnational capital”. Considering the empirical focus of our case study, it is important to acknowledge that oil operations in foreign countries have required the kinds of hegemonic projects described by Jessop (1990, 2002, 2010) to maintain the state's interest, particularly in terms of energy security (Carmody & Owusu, 2007; Frynas & Paulo, 2006; Klare & Volman, 2006a, 2006b; Volman, 2003) and the corporation's interests in terms of profit seeking.

Prior research suggests that accounting plays an important role within these hegemonic projects (Alawattage & Wickramasinghe, 2008; Cooper, 1995; Yee, 2009) in helping to secure the corporation's identity as a moral and intellectual leader in relation to other powerful stakeholder groups, NGOs, regulators, and governments (Archel, Husillos, Larrinaga, & Spence, 2009; Denedo et al., 2017; Gray, 2002; Tregidga, Milne, & Kearins, 2014). Spence (2009, p. 205) argues that even the “social accounting project” has come to be dominated by corporate reporting that has “systematically failed ... to expose the conflicts inherent in commercial activity” despite its “radical and emancipatory intent”. Integrated Reporting (IR) and the Sustainability Accounting Standards Board (SASB) are a case in point. Not only has “value for society” been made subordinate to “value for investors” within the International Integrated Reporting Council's own conceptual framework (Flower, 2015), but integrated reports are also thought to “privilege a neo-liberal programmatic and incorporate the elements of sustainability that are aligned with underlying principles of capitalism” (Thomson, 2015, p. 18). Importantly, IR, and other forms of voluntary extended responsibility reporting assume that given the right framework, corporations can and will report truthfully to themselves and to others, reinforcing the notion that inequality and environmental exploitation are a consequence of inadequate information. By extension, inequalities and exploitation are imagined as a malleable outcome of capitalism, rather than a fundamental, hegemonic one (Spence, 2009; Tregidga et al., 2014).

In highlighting the growing hegemonic power of both traditional and emergent reporting norms, critical research in accounting continues to explore the counter-hegemonic potentials of other forms of accounting as “a tool for emancipation” (Chiapello, 2017, p. 55). Within this field of research, interest in various forms of shadow accounting has grown (Dey, 2003; Dey et al., 2010; Spence, 2007, 2009) but there is still more to learn about the ways hegemonic coalitions are constituted and maintained; the changing nature of the state within these coalitions; and the possible impact of shadow accounts might have on the sustained viability of hegemony. Given the effects of technological change on the nature of the data that might feasibly constitute counter-hegemonic shadow accounts, there is huge scope for new and interesting studies that challenge the exploitative and exclusive terrain of hegemony. In particular, this technological change has made it possible to leak

and publish data that might be usefully recruited to produce shadow accounts. And in using this information effectively, it becomes possible to circumvent our reliance on information produced by powerful actors for stakeholders (such as social and environmental reporting) or about powerful actors produced by stakeholders (such as the media).

As the remainder of our study draws most explicitly on the work of Laclau and Mouffe (1985), in the next section we explore the role of discourse in the production of hegemonic coalitions, paying particular attention to the effects of the *logics of equivalence* and *logics of difference* on moral and intellectual leadership that forms the foundation for the “national-popular programme” within the hegemonic project.

3. Hegemonic coalition building through discourse

Accounting researchers studying hegemony recognize that discourse is critical to the production of both the material and conceptual shape of hegemonic power (such as Brown, 2009, 2017; Brown & Dillard, 2013a; Dillard & Roslender, 2011; Tregidga et al., 2014). Within this body of work, discourse is thought to be responsible for not only the formation and dissolution of hegemonic coalitions, but also the construction of identities and the emergence of political subjects necessary to support, maintain, and resist these coalitions. Laclau and Mouffe's (1985) work allows for an exploration of the linguistic production of *direzione*, arguing the maintenance of hegemony is a constant negotiation between parties, wherein new expressions and new actions circumvent existing ones, framing and reframing the evaluation of events so that elites can improve their prospects of achieving their goals (Riker, 1996; Shepsle, 2003, pp. 309–310). For Laclau and Mouffe (1985), the process of re-making hegemony can be best understood as an outcome of antagonisms that arise between individuals or groups within discourse. These antagonisms are based on two competing logics: ‘equivalence’ where discourses stress a sameness of views because of a perceived common ‘negative’, threat or enemy; and ‘difference’ where views are constructed through non-adversarial, ‘positive’ variations of opinion.

At a linguistic level the *logic of equivalence* involves recruiting new individual signifiers,² words, or concepts into a “syntactic chain” wherein they lose their heterogeneity, creating a shared discourse for interest groups. Within each chain, one signifier may become privileged such that the meaning of other signifiers is then defined through its relations with the privileged position. Borrowing the Lacanian concept of the “point de capiton”, Laclau and Mouffe (1985) call this privileged position an “empty signifier”,³ the meaning of which is sufficiently broad or “universal” as to allow particular subject positions to form social alliances and “quilt” the possible meanings of other words within a field (Žižek, 1989). Here coalitions form as a result of the establishment of common and central empty signifiers through a logic of equivalence as they represent an appropriate “simplification of political space ... reducing the number of positions” it is possible to occupy (Laclau & Mouffe, 1985, p. 130). The logic of equivalence represents a discursive effort to specify the “‘policy paradigm’ within which conflicts over competing interests and demands can be negotiated without threatening the overall project” (Jessop, 1990, pp. 209–210). The hegemonic project can then maintain “a collective

will, a ‘national-popular’ outlook, a common worldview and shared definitions of common sense, which are adequate to the needs of social and economic reproduction” (Jessop, 1990, p. 51). In different ways, both Jessop (1990) and Laclau and Mouffe (1985) attempt to define an overall hegemonic project as involving the construction of a “political frontier” (Mouffe, 2018, p. 6) and this is strengthened through the production of a common enemy against which the discourse creates its “equivalential condensation” (Laclau & Mouffe, 1985, p. 129). Thus, within these projects the discursive “space is divided into two antagonistic camps” (Laclau & Mouffe, 1985, p. 110) with threats to the hegemony assigned as “the other”, despite often being “organizations of the popular masses” (Jessop, 1990, p. 214).

Importantly, both Jessop (1990) and Laclau and Mouffe (1985) view hegemony as powerful, but also vulnerable and unstable. As Jessop (1990, p. 210) argues, hegemonic coalitions are “complex institutional ensemble[s] ... [that] will always remain vulnerable to dissolution ... as attempts to implement such projects run up against obstacles grounded in existing economic and political forms”. This is what Jessop (1990, p. 354) calls the “structurally contradictory” and crisis-bound nature of capitalism, which results from tensions between the interests within hegemonic projects. Regardless of how complete the discourse that constitutes hegemony may appear, it is “always the subject of some degree of struggle” which means it is “never completely cohesive” and never able to completely “determine social reality” (Phillips, Lawrence, & Hardy, 2004, p. 637).

For Laclau and Mouffe (1985) this vulnerability is represented in the *logic of difference*, which destabilizes the ability of hegemony to create a unified discursive field. In particular, the logic of difference unsettles syntactic chains, threatening their “dichotomous division” involving “‘self vs ‘other’” (1985, p. 40). In short, the logic of difference speaks to the ways in which discursive disagreements between the members of the coalition may reshape the discourse of hegemonic power and can subsequently disturb or modify a dominant practice or regime. According to Mouffe (1993, p. 133), the “tension” inherent within the logic of difference “subverts every attempt at totalization” within hegemony. Likewise, Jessop (2002, p. 456) argues the “contradictions and conflicts posed by the coexistence of the *institutional separation and mutual dependence* of the economic and state systems” generates a need to consult on the impacts of politics and economics; while some of this happens in private, it also presents an opportunity for public democratic debate that could include a broader set of interests.

For Mouffe (1993, p. 133), both the logics of equivalence and difference can be recruited as counter-hegemonic resources. Indeed, both can provide a “guarantee that the project of modern democracy is alive and inhabited by pluralism ... the desire to resolve [pluralism] could lead only to the elimination of the political and the destruction of democracy”. If harnessed by social movements to counter hegemony, the logic of difference can be recruited to destabilize patterns of inequity, and demand new forms of social and political organization that are more just and more accountable (Mouffe, 1993, 2018). And while the logics of equivalence provide a mechanism through which powerful interests can be sutured together in acts of hegemonic reproduction even in the face of emergent challenges and crisis, the utilization of logics of equivalence are not the exclusive terrain of power. They also offer an effective mechanism through which diverse social movements can articulate a collective political message, such as energizing a “left populism” as described in Mouffe's most recent work (2018, p. 5). For Mouffe (2018, p. 24), logics of equivalence also offer an opportunity to federate “democratic demands into a collective will to construct a ‘we’, a ‘people’ confronting a common adversary”. For her, this requires the “establishment of a chain of

² A signifier is understood to be abstract or real entities, concepts, phrases, and symbols that, when located in a discourse, adopt a specific meaning or implication.

³ An empty signifier has indeterminate meaning outside a discourse, which gives it an ability, as a central node within a discourse, to take on the meaning of the discourse as a whole.

equivalence among the demands of the workers, the immigrants and the precarious middle class” (Mouffe, 2018, p. 24) in order to create a “new hegemony” in which *people*, rather than markets and governments, are placed at the centre.

Laclau and Mouffe’s (1985) theorization of hegemony supports an exploration of the formation of temporary and changing coalitions of interests and, in conceptualizing these as an outcome of discursive negotiations, it is possible to bring attention to some of the instabilities present within hegemonic coalitions. As an extension to their work, we suggest that an analysis of leaked documents can provide rich and deep insights into the antagonisms that constitute both hegemonic and counter-hegemonic conditions. Indeed, they offer a new way to expose the stabilizing and destabilizing effects of discourse and their role in the constitution of power relations. In the next section, we discuss the Cablegate documents used in our study and the role these documents might have in the production of new forms of shadow accounts.

4. The Cablegate documents

4.1. Leaked documents and methodology

Over the last ten years, the disruptive potential of the internet as a means to publish alternative accounts of power has grown significantly (Gallhofer, Haslam, Monk, & Roberts, 2006; Sifry, 2011). High profile organizations like Wikileaks have used new technologies to source and distribute information about powerful organizations on an unprecedented scale, opening new possibilities (and challenges) for democracy. It has also opened space for new forms of organizational accountability (Meijer, 2012). In November 2010, when Wikileaks first published classified cables on its website, shockwaves went through diplomatic communities and, almost immediately, questions emerged about the justifiability of state secrets and the legitimacy of leaked documents. The cables included communication between US consulates, embassies, and the US State Department (Coddington, 2012; Hindman & Thomas, 2014), offering insight into the private negotiations that take place around matters of public interest and revealing unguarded and unedited communications between senior public servants, many of which proved damaging (Lynch, 2013; Shane & Lehren, 2010). It was quickly apparent that the publication of these leaks had created fertile ground for new “imaginings” of accountability (Gray, 2002), and that technology was being harnessed in ways that would make it increasingly difficult for organizations to control their public image. In many ways, the scale and detail of the Cablegate leaks suggested the possibilities of a new, highly unpredictable mode of accountability that might push us beyond the kind of “micropolitical acts of resistance” associated with whistleblowing and “towards an engagement with wider political struggles” (Munro, 2017, p. 520).

Despite the implications for accounting research, we have only just begun to explore the possibilities of new forms of technology on our ability to produce accounts of organizational practices (Arnaboldi, Busco, & Cuganesan, 2017; Jeacle & Carter, 2011; Kornberger, Pflueger, & Mouritsen, 2017; Mehrpouya, 2015; Neu, Saxton, Rahaman, & Everett, 2019; Scott & Orlikowski, 2012). One such example is Mehrpouya’s (2015, p. 19) use of Cablegate to provide a “unique perspective on the processes leading to and following the enactment of the GAPP accountability regime”. These studies acknowledge the importance of new forms of data that have emerged in concert with new forms of technology, and how this data could be used to form new understandings of power, thereby constructing new kinds of shadow accounts (Neu et al., 2019).

In providing an overtly political snapshot of the inner world of a particular organization, as a source of data, leaks make the

“textualized status of our access to history and the historical undecidability of text-based meanings” particularly obvious (Landry & MacLean, 1991, p. 41). Theoretically, the study of leaks could take many shapes because it encourages new forms of “both hegemonic and counter-hegemonic truth games” thereby offering a mechanism through which we can “challenge hegemonic truth” (Munro, 2017, p. 538). Methodologically, this means any case study that draws on leaks requires the researcher to be reflexive,⁴ acknowledging that documents provide “an ethnographic object, an analytical category, and a methodological orientation” (Riles, 2006, p. 7). The researcher needs to maintain an “ethnographic apprehension of, or empathy for” the concerns of the producers and users of text, and an awareness of “other people’s knowledge as ethnographic subjects” (Riles, 2006, p. 17). This involves careful analysis and methodological openness (Burr, 2006, p. 180), particularly important for our study given that reflexivity has been “largely ignored by Laclau and Mouffe” and that at times, “their theory and analysis [is] presented as if they were objective descriptions of the world and its mechanisms” (Jørgensen & Phillips, 2002, p. 22).

4.2. Data and methods

In order to operationalize our study, we made a series of choices about the data used and the methods employed for analysis. After some initial exploration of the various cables and the public commentary that surrounded their publication, it was apparent that the cables represented an opportunity to shed new light on human rights violations and environmental exploitation. After some discussion, we agreed that the communication which related to multinational resource companies spoke to a wider set of social justice concerns and seemed to sit in stark contrast to the image presented by these companies in their corporate responsibility reporting. Subsequently, we chose to focus on the leaked communications between the US Embassy and Washington about Chevron’s oil and gas production in Nigeria (2002–2010). Within the broader set of leaks published as part of Cablegate, 36 were written about Chevron in this context (numbered N1–N36 in Table 1).

Each of the leaked cables details the intended recipients, handling restrictions, and classifications, and each is tagged to indicate the general issues discussed, such as administration, security, consular affairs, economic affairs, or military/defence affairs. The content of the cables varied, but most offered ‘on the ground’ reports of activities of political interest, including briefing notes on meetings held between US Embassy representatives and others with vested interests in oil extraction within Nigeria, such as senior managers within Chevron, local government officials, and community leaders. Each cable included a commentary that often reflected the more candid observations of Embassy officials, such as notes on the dynamics of meetings and, at times, an assessment of possible public reactions to the events surrounding Chevron’s activities. They also contained quotes taken verbatim from conversations between the various parties, many of which suggest the use of shared phrases to navigate disagreements arising between the communicating parties as they worked towards the formulation of symmetrical views on controversial activities. In various ways, these documents reflect the US Government’s perspective on social and political conflicts experienced within the region, the role social initiatives might play in managing conflict, and their views on the tensions and conflicting interests between the Embassy and US firms operating locally. They are also suggestive of the US Embassy’s views on the Nigerian Government, and these shed some light

⁴ According to Reich and Barnoy (2016) there are serious epistemological and ontological pitfalls associated with an unreflexive use of leaks.

Table 1
Cables related to Chevron's activities in Nigeria.

CITATION CODE	CABLE TITLE/SUBJECT	DATE	AUTHOR	LENGTH (PAGES)	LEVEL OF CLASSIFICATION
N1	NIGERIA: LETTER FROM CHEVRON NIGERIA: ESCRAVOS OCCUPATION ENDS	05.08.02	JETER	4	UNCLASSIFIED
N2	BACK IN BUSINESS - CHEVRON NIGERIA RESUMES LIMITED OPERATIONS IN THE DELTA	04.04.03	HINSON-JONES	4	UNCLASSIFIED
N3	KIDNAPPING OF NIGERIAN CHEVRON WORKER	01.08.03	LIBERI	3	UNCLASSIFIED, FOR OFFICIAL USE ONLY
N4	NIGERIA: SHELL AND POSSIBLY CHEVRON MAY RESUME PUMPING OIL IN NORTHERN DELTA SOON	18.09.03	HINSON-JONES	4	CONFIDENTIAL
N5	CHEVRON'S VIEW ON THE DYNAMICS BEHIND THE FUEL PRICE SHOWDOWN	08.10.03	HINSON-JONES	5	CONFIDENTIAL
N6	AMCITS NOT/NOT TAKEN HOSTAGE IN DELTA - CHEVRON USES NEW STRATEGY	14.11.03	HINSON-JONES	3	CONFIDENTIAL
N7	CHEVRON AND SHELL STATIONS OCCUPIED; ONE AMCIT HELD	06.12.04	BROWNE	4	CONFIDENTIAL
N8	30 CHEVRON EMPLOYEES, INCL. AMCIT, STILL HELD IN ROBERT-KIRI	07.12.04	BROWNE	4	CONFIDENTIAL
N9	OCCUPATION OF CHEVRON ROBERT-KIRI FACILITY ENDS PEACEFULLY	08.12.04	BROWNE	3	CONFIDENTIAL
N10	SHELL, CHEVRON RE-STARTING PRODUCTION IN KULA AREA	06.01.05	BROWNE	3	UNCLASSIFIED
N11	COMMUNITY STORMS CHEVRON ESCRAVOS FACILITY	07.02.05	KRAMER	4	CONFIDENTIAL
N12	CHEVRON LOOKS TO ETHNIC COUNCIL MODEL FOR DELTA REGION COMMUNITY DEVELOPMENT	18.03.05	BROWNE	7	CONFIDENTIAL
N13	LNG UPDATE ON NIGERIA: CHEVRON, EXXON, ANNOUNCE PROPOSALS FOR LNG PLANTS	18.03.05(2)	BROWNE	8	CONFIDENTIAL
N14	CHEVRON'S SECURITY STRATEGY IN DELTA STATE	20.07.05	HOWE	4	CONFIDENTIAL
N15	CHEVRON MD DISCUSSES 2007 ELECTION AND GON DIATRIBES AGAINST OIL INDUSTRY WITH AMBASSADOR	01.09.05	BROWNE	7	SECRET, NOFORN
N16	CHEVRON NIGERIA ENJOYS UNEASY IMMUNITY FROM RECENT ATTACKS	14.02.06	BROWNE	6	SECRET, NOFORN
N17	CHEVRON NIGERIA SEEKS LONG-TERM SOLUTION TO DELTA UNREST	03.04.06	BROWNE	5	CONFIDENTIAL
N18	MILITANTS ATTACK CHEVRON CONVOY	13.07.06	BROWNE	3	CONFIDENTIAL
N19	CHEVRON MUSINGS ON ELECTIONS AND SECURITY	17.10.06	FUREY	4	CONFIDENTIAL
N20	CHEVRON DRAWS DOWN NON-ESSENTIAL WORKERS THROUGH MAY 29	14.05.07	BROWNE	3	CONFIDENTIAL
N21	CHEVRON'S NEW OFFSHORE FACILITY BRINGS OIL PRODUCTION GAINS AND SECURITY RISKS	13.07.07	CAMPBELL	4	SECRET, NOFORN
N22	NIGERIAN JTF EXACERBATES CHEVRON'S OIL BUNKERING WOES	18.07.07	CAMPBELL	4	CONFIDENTIAL
N23	CHEVRON CONTEMPLATES BYPASSING ELP TO LINK TO WEST AFRICA GAS PIPELINE	24.09.07	MCCONNELL	5	CONFIDENTIAL
N24	CHEVRON AND EXXON FACE CHALLENGES, CONTINUE EXPANSION IN NIGERIA	08.02.08	BLAIR	7	UNCLASSIFIED, FOR OFFICIAL USE ONLY
N25	NIGERIA: CHEVRON CONSIDERS GMOU MODEL SUCCESSFUL	13.02.08	BLAIR	5	UNCLASSIFIED
N26	NIGERIA: CHEVRON SELLING DOWNSTREAM RETAIL OPERATION	19.05.08	SANDERS	3	CONFIDENTIAL
N27	NIGERIA: ATTACK, LABOR UNREST DISRUPT CHEVRON PRODUCTION	24.06.08	HUDSON	3	CONFIDENTIAL
N28	NIGERIA: NIGER DELTA YOUTH LEADER ON CHEVRON PIPELINE, IJAW LEADERS, LOCAL CONTENT	10.07.08	BLAIR	5	CONFIDENTIAL
N29	NIGERIA: MILITANTS ATTACK CHEVRON, SHELL FACILITIES	17.09.08	BLAIR	3	UNCLASSIFIED, FOR OFFICIAL USE ONLY
N30	CHEVRON ON BUNKERING AND SECURITY, GAS FLARING, SECTOR LEADERSHIP AND LABOR RELATIONS	06.10.08	PIASCIK	5	CONFIDENTIAL, NOFORN
N31	NIGERIA: POSSIBLE ATTACK ON CHEVRON FLOWSTATION	11.06.09	BLAIR	3	CONFIDENTIAL
N32	NIGERIA: KEY CHEVRON FLOWSTATION ATTACKED; OIL PRODUCTION DOWN	07.07.09	BLAIR	3	CONFIDENTIAL
N33	NIGERIA: CHEVRON EXEC SAYS GON WARNED OF ATTACK IN LAGOS	21.07.09	BLAIR	6	CONFIDENTIAL
N34	CHEVRON MD DISCUSSES THE STATUS OF THE PROPOSED PETROLEUM INDUSTRY BILL	02.11.09	BLAIR	6	CONFIDENTIAL, NOFORN
N35	NIGERIAN WORKERS KILLED AT CHEVRON SITE	07.01.10	BLAIR	3	CONFIDENTIAL
N36	CHEVRON MAKARABA PIPELINE SABOTAGED	11.01.10	BLAIR	3	CONFIDENTIAL

on the kinds of cross-border collaborations that exist between various state actors as part of the wider hegemonic project.

We read each of the cables related to Chevron independently and then after creating our own database of relevant cables, we read corporate responsibility reports and media articles that pertained to the events outlined in the cables (see Table 2). After considering all of these sources, we began to map the discussion taking place in the cables against other publicly available knowledge of the same events. As is the norm with qualitative research (Ahrens & Chapman, 2006; Lukka & Kasanen, 1995), we were immersed in the data for some time before we began to get a sense of the US government's private discourse as it related to Chevron, and the ways this discourse helped connect the interests of capital and the state around the "joint project" of sustained oil production despite social unrest within the local community. While there were significant differences in both the public and private representations of the events under discussion, it became clear that these

private communications provided an opportunity to shape hegemonic discourse as one that was morally and intellectually defensible. As a whole, the research process was iterative, emerging from an interaction between our empirical material, our theoretical understanding of hegemony, and the accounting literature on shadow accounting.

In what follows, we mobilize Laclau and Mouffe's (1985) framework to explore the development of a "national-popular programme" (Jessop, 1990) as the US Embassy and Chevron worked together to maintain oil production in Nigeria.

5. Cables and communication

5.1. Background: oil operations in Nigeria

Since the 1940s, international oil companies (IOCs) have been expanding into 'untapped' regions in search of new, accessible, and

Table 2
Chevron's annual reports (AR) and corporate responsibility reports (CRR)^a.

CITATION CODE	TITLE/SUBJECT	DATE OF PUBLICATION	PUBLISHER	PLACE OF PUBLICATION	LENGTH	DOCUMENT NUMBER
CRR, 2002	2002 CHEVRONTEXACO CORPORATE RESPONSIBILITY REPORT: INTEGRITY AND LEARNING IN AN EVOLVING WORLD	2003	CHEVRON	NOT PROVIDED	56	NOT PROVIDED
CRR, 2006	INVESTING IN HUMAN ENERGY: 2006 CORPORATE RESPONSIBILITY REPORT	APRIL 2007	CHEVRON	SAN RAMON, CA	42	913-0386D
CRR, 2008	DEVELOPING PARTNERSHIPS: 2008 CORPORATE RESPONSIBILITY REPORT	MAY 2009	CHEVRON	SAN RAMON, CA	46	913-0386F
AR, 2008	DELIVERING ENERGY NOW DEVELOPING ENERGY FOR THE FUTURE: 2008 ANNUAL REPORT	FEBRUARY 2009	CHEVRON	SAN RAMON, CA	110	912-0947
CRR, 2010	2010 CORPORATE RESPONSIBILITY REPORT: PARTNERING FOR SHARED PROGRESS	MAY 2011	CHEVRON	SAN RAMON, CA	46	913-0386H
AR, 2018	CHEVRON ANNUAL REPORT	MAY 2019	CHEVRON	SAN RAMON, CA	98	912-0981

^a . Available at: <https://www.chevron.com/media/publications> (Accessed 19/2/19).

cheap resources. In particular, Chevron has operated in Nigeria since 1964. In 2017 Chevron became America's largest oil producer and in the 2018 financial year its global revenue was US\$158.9 billion, profit US\$14.8 billion, and total assets US\$254 billion (Chevron Annual Report, 2018). Chevron's activities have attracted considerable attention both inside Nigeria and beyond, and it has been plagued with controversy, perhaps most notably, since launching its lucrative \$550 million Escravos Gas Project located in the highly populated Niger Delta in 1997. By 1998 the company was involved in over 200 court cases, of which approximately 170 dealt with environmental damage and illegal land acquisitions arising from its operations. In spite of efforts to resolve these issues, the situation rapidly deteriorated in 1999, moving from the civility of court to full scale physical confrontations at the Escravos site. During this time Chevron used helicopters and attack boats to secure its facilities, engaging in actions that amounted to direct attacks on anti-oil protestors (Human Rights Watch, 1999). Similar unrest continued between 2002 and 2010, as activists protested Chevron's activities through various forms of direct action, including some that culminated in the occupation of its facilities. At the same time, there was a proliferation of shadow accounts produced by NGOs documenting these specific events (Denedo et al., 2017) and the broader realities of oil operations in Nigeria (Amnesty International, 2015; Doran, 2002; Ekine, 2011). While our study is located in the period between 2002 and 2010, controversy has continued to surround Chevron's activities, including accusations of fraud, environmental neglect, illegal trade, tax evasion, and violating labour laws (Vaughan, 2011). It has continued to be involved in violent activities, including the use of the military to quell the political action of community groups in the delta region (Ojajorotu, 2009).

Not only does the extraction of resources create significant environmental harms, but it has also tended to introduce new forms of social and political instability and economic inequalities (Aaron & Patrick, 2013; Gboyega, Soreide, Le, & Shukla, 2011; Vaughan, 2011; Cortese & Andrew, forthcoming). To secure access to new reserves, IOCs often collaborate with their own governments and local authorities (Jenkins, 2013; Painter, 2012; Raphael & Stokes, 2014; Zweig & Hao, 2016). For instance, there are close ties between the UK Government and British Petroleum (Zahlan, 2015), the Chinese Government and Sinopec (Zweig & Hao, 2016), the Russian Government and Gazprom (Stegen, 2011), and the US

Government and Chevron and Exxon Mobil (Painter, 2012; Raphael & Stokes, 2014). While the motivation for such collaboration is complex, the foreign governments' interest is in securing "a 'national-popular' programme" (Jessop, 1990, p. 209) commensurate with controlling sources of energy; the local government is concerned with maximizing the flow of direct investment and the subsequent tax and royalty payments associated with the operation; and the corporation is driven to secure new energy resources and optimize returns to investors (Leverett & Noël, 2006).⁵

5.2. "Production" as an empty signifier

Over the period we study (2002–2010), Chevron increased oil production in Nigeria to an average of 250,000 barrels of oil per day, making Africa the second largest source of oil for the company (after North America). At US\$56 per barrel,⁶ this amounts to about US\$5 billion dollars in oil revenue a year but not all of this flowed directly to the company because of local revenue sharing arrangements. While the revenue estimates varied, it was reported that "over 90 percent of [Chevron's] oil revenues are retained by the Government of Nigeria (GON) as taxes and royalty payments" (N15).⁷

Setting aside the specifics of the revenue sharing arrangement, the cables suggest that Chevron and the US government worked together to provide the moral frame within which oil production could be pursued. Their shared concern with "production" created a nexus through which the moral and intellectual leadership of the US Government and Chevron could be reaffirmed discursively – both to each other and to the broader community within the hegemony. Further, this provided the intellectual leadership needed to ensure that "optimal oil production" would be viewed by the wider community as critical to the "national-popular program" (Jessop, 1990). In the words of Laclau and Mouffe (1985), "production" functioned as an empty signifier. The term was open enough to allow it to be attributed different meanings without disrupting the hegemonic discourse and, at the same time, provided the appearance of a stable and shared understanding of hegemonic purpose. As an empty signifier, "production", helped provide the means through which the state/market "policy paradigm" could be maintained (Jessop, 1990, p. 209). This provided the foundation for the priorities of the hegemonic project, while also working to occlude other potential concerns, such as the impact on local communities, the implications for local oil workers, and the inequitable distribution of oil resources. While there is little doubt that the specific ambitions of the US government and Chevron in Nigeria were different, in recruiting production as an "empty signifier" these differences could be sufficiently accommodated to

⁵ In the case of Nigeria, it is well documented that this form of collaboration is deeply corrupt (Akpomera, 2015). While there is no doubt this has an impact on the ways in which hegemonic institutions reinforce each other's right to exploit people and the planet, it is not the primary focus of this paper. Rich studies of the relationship between the Nigerian government and multinational oil firms, including disturbing levels of corruption, can be found elsewhere in the accounting (Denedo et al., 2017) and other literatures (Aaron & Patrick, 2013; Akpabio & Akpan, 2010; Ojajorotu, 2009; Watts, 2004, 2016).

⁶ Average price for OPEC crude oil over the period between 2002 and 2010.

⁷ See Table 1 for details on cables N1–N36.

provide a foundation for the *direzione*. We will explore this in more detail in the following sections.

5.3. Logics of equivalence: accounting for production

For Laclau and Mouffe (1985, p. 134) hegemonic discourse is constructed when new signifiers or “moments” are attached to the empty signifier and are “crystallised ... into a closed system of meaning”. In our case, the US government engaged in a “process of articulation” with the interests of Chevron wherein individual signifiers were “recruited” into existing logics of equivalence (Laclau & Mouffe, 1985, p. 112). According to Mouffe (2018, p. 64), “the process of articulation is crucial” because the act of drawing together diverse positions and inscribing them as one idea, as a singular objective or as a specific political demand, ensures their political signification and hegemonic force.

In the case of Chevron, adjacent signifiers, such as “levels” and “costs”, were attached to the empty signifier “production” to give specific and contextual meaning within the actors’ exchanges. For example, the cables discussed Chevron’s concerns about the “lowest monthly production levels” (N27) and the factors “driving up production costs” (N15) as if these were the indistinguishable from the concerns of the US Embassy. Rising costs also appeared to be a source of concern, with the same cable relaying a sense of “frustration” on behalf of Chevron because it believed “worldwide constraints in the supply chain (e.g., rig leases, salaries, and prices for oil service contracting) [are] driving up production costs” (N15). In one cable we are told Chevron believed “that Nigerian production costs were in the mid-range globally at about five to six dollars/barrel, about on par with those in Latin America or Indonesia” (N15), and that production costs in Saudi Arabia were thought to be “one dollar/barrel” whereas “costs in the U.S. [are] about twelve dollars/barrel”. In contrasting costs in this way, Nigerian oil production appeared to be conceptualized discursively as both cheap enough to be commercially attractive, and expensive enough to warrant concern about the costs of production. As a result of this process of articulation, Chevron’s capacity to produce oil, both in terms of “levels” and “costs” appeared to dominate the diplomatic discussions conveyed through the leaked cables.

Importantly, discussions about Chevron’s production appeared to provide an opportunity to debate strategy to secure oil reserves and increase resource extraction over the long term. For instance, the US Embassy relayed Chevron’s intention to increase production at its Escravos facility “from 55,000 to 90,000 barrels per day (BPD)” (N16). To do this, it was reported that Chevron wanted the security of its facilities to be improved, even floating the idea that it could move production to an offshore rig (N21). The cables make it very clear that in order to secure its facilities, representatives of Chevron wanted to relocate its core activities out of sight and beyond the reach of activists (N21, N22). To us, it is interesting that the US Embassy in Nigeria reported the strategy back to Washington without commenting on its legitimacy or viability, and without providing any contextual information that might have shed light on Chevron’s belief that cheaper and more conventional land-based production facilities were too high risk.

Our reading of the cables suggests that the Government of Nigeria (GON) was equally focused on maintaining (and growing) production in the region because of its “aspirations to become a major world force in gas production and export” (N13). For this reason, we learn that the US Embassy believed the GON put “pressure” on oil companies like Chevron to start production earlier than scheduled (N4) and to salvage sites that Chevron considered “dilapidated” (N5). Not only did it appear that the US Embassy believed the GON was responsible for the intensification of “risky” production in Nigeria, but also the GON represented a commercial

risk because it was in a position to impose costs on Chevron by altering its revenue sharing arrangement. The US Ambassador was concerned, saying he believed that “as production costs continue to grow ... Nigerian petroleum projects will lose the battle for access to capital in favour of projects based in countries ... where returns on investment are higher” (N15). In the face of such concerns, the cable suggests the alignment of the US Government’s priorities with those of Chevron, and questions the legitimacy of the host government’s rights to determine an appropriate cut in oil revenue. As a consequence, the “articulation” of production within the cable unifies the relationship between Chevron and the US Government, and places the GON as an outsider to be managed in order to provide the optimal conditions for Chevron in Nigeria. Given Laclau and Mouffe’s (1985) conceptualization of hegemony “involves competition between different political forces to get maximum support for, or identification with, their definition of ... ‘empty signifiers’” (Townshend, 2004, p. 271), the way the GON is characterized as a risk to “production” appears to reinforce the hegemonic coalition between the US state and capital.

These discussions of production between the Embassy officials and Chevron executives, including rising costs, revenue sharing, and strategy, played an important role in aligning the interests of the coalition. Each issue can be seen to build the hegemonic discourse with new “moments”, developing and crafting the shared “policy paradigm” of maintaining production (Jessop, 1990). While these cables do not provide evidence that Chevron is explicitly reliant on the “state economic apparatus” and its “discretionary interventions” to gain access to the oil reserves (Jessop, 1990, p. 355), the cables do show a deep interest on behalf of the US Government surrounding the “needs and interests” of capital. The cables also reflect the US Government’s representation of Chevron’s ability and willingness to extract natural resources and maintain supply for the US economy (Jessop, 1990, p. 355). In effect, the logics of equivalence enacted through this shared focus on production mask the underlying social, economic, and political realities associated with oil extraction in Nigeria.

5.4. Logics of equivalence: ‘threats’ to production

Within the cables, the US Embassy officials also referred to some of the ‘threats’ that were interrupting Chevron’s ability to optimize its production. According to Laclau and Mouffe (1985, p. 129), this is because the logics of equivalence surrounding the creation of hegemonic discourse is perpetually threatened by outside interests, ensuring hegemonic discourse is “never complete”. Here, the logic of equivalence is reliant on identifying an ‘otherness’ that can become an agreed common enemy (or unifying force, depending on the vantage point of the actors) and, in dividing the “space ... into two antagonistic camps”, the dominant discourse is reinforced (Laclau & Mouffe, 1985, p. 110). From Jessop’s perspective, the existence of “threats”, like protest movements, can provide an opportunity to “polarize political forces around the hegemonic project” and in turn, presents an opportunity to strengthen the hegemonic coalition (1990, p. 181).

In particular, Chevron’s activities in Nigeria were routinely disrupted by community protests, many of which were marked by violence, and some led to protests of its commercial operations to draw attention to community concerns (Appel, 2012; Ferguson, 2005; Frynas, 2000). We learn from the cables that the occurrence of “attacks” was believed to equate to a 30% loss in total oil production for Chevron every year (N17) and while in material terms these acts affected Chevron’s ability to maintain production, they also presented a discursive opportunity to strengthen the common purpose of, and understanding between, Chevron and the US Embassy. We also learn that union industrial action was a source

of mutual concern for the US Embassy and Chevron. Many of the cables described how “Nigerian labour strikes” affected production and, while the cables did not explicitly condemn strikers, they expressed greater concern for the consequence of the strike for Chevron than for the underlying labour disputes. For instance, one cable reports that “union” unrest was growing, noting that “members of Chevron’s two labour unions blocked access to Chevron facilities” (N27) and that during discussions over wages, “the unions have threatened to shut-in all of Chevron’s ... production and stop work on Chevron’s new Agbami off-shore facility”. Most concerning, the cable reported the protestors had successfully managed to block “the Escravos runway, preventing workers from rotating into and out of the job site” (N27). In the cable, the Consul General shared Chevron’s concerns that “various union movements” had the ability to “shut down all of Chevron’s production facilities simultaneously” and that this would devastate Chevron’s oil production in Nigeria. Indeed, the Consul-General lamented that if these facilities went off-line for a lengthy period, “Nigeria would experience one of its lowest monthly production levels in two decades” (N27). While the cables discussed the strike, only workers’ wage demands were communicated, and quickly dismissed as unreasonable because, according to the US Embassy, Chevron’s workers were paid “ten times the wage scale in other industries, and [were] comparable to U.S. wage scales in the sector” (N15). The cables suggest that a shared discourse of ‘threats’ emerged in response to the local community’s resistance to Chevron’s operations – all of which relied on the ‘undiscussed’ exploitation of labour and national resources.

Taken together, the cables suggest that the US Embassy viewed local political protests through the lens of production and anything with a potential effect on efficient resource extraction within the region was seen as a “threat”. Importantly, the US Embassy’s characterization of these conflicts did not appear to recognize or discuss the reasons for the escalating protests and strikes. Threats to production created a “common adversary”, apparently reinforcing the “chains of equivalence” that provided the foundation for the moral and intellectual leadership of the hegemony (Mouffe, 2018, p. 63). The attacks on Chevron’s sites and the union strikes were in a sense ‘useful’ as they came to represent an ungovernable ‘other’ through which the US Embassy and Chevron could establish a somewhat “unifying political frontier”. This allowed them to “separate the ‘we’ from the ‘they’” (Mouffe, 2018, p. 63). Still, the threats required some kind of response and in the next section we explore how this provided another opportunity to reinforce the chain of equivalence.

5.5. Logics of equivalence: resolving “threats” to production

It is well documented that IOCs face pressure around their activities and, over time, they have developed a range of strategies to manage threats to their operations emerging from community concerns. For the most part, these community engagement initiatives have involved the exchange of goods and infrastructure, such as hospitals, schools, training, and the supply of water and electricity, in return for the right to operate within the community (Appel, 2012; Eweje, 2006, 2007). These activities can make good business sense for IOCs who use promises of much-needed infrastructure to influence both the local people and politicians (Frynas, 2005), a common practice at Chevron. For instance, there is evidence that Chevron used its partnership with USAID and UNDP in 2002 to facilitate the renewal of its stake in a large oil facility in Angola (Frynas, 2005) and that a number of its social investments were designed to drive short-term expediency of its projects rather than to respond to the needs of the community (Umejesi & Thompson, 2015; Wetzel, 2016).

A vast number of IOCs’ community engagement initiatives have been managed by Memorandums of Understanding (MOU) (Khan, 1994) as a way to bind the interest of the community to those of the IOC (Eweje, 2006, 2007). Chevron used MOUs in Nigeria and made much of these efforts in their official reporting, both within their annual report (Chevron Annual Report, 2008), but more prominently in their corporate responsibility report saying:

The MOUs are intended to empower communities by promoting responsible, participatory development; improve relationships between CNL and community stakeholders; and foster collaboration in the Niger Delta region. The MOUs resulted in increased dialogue and improved issues management between the company and the community (Chevron, CRR, 2008, p.33).

However, in contrast to the ‘empowerment’ discourse within the CRR, the cables suggest that Chevron mobilized MOUs to secure agreement between the company and specific communities to resume production, writing that “in exchange for the right to operate in the community, the MOU lays out the benefits the company provides to the local community, such as schools or health clinics” (N12). Throughout the cables, MOUs are characterized as an effective mechanism to protect production, with the Consul General noting “Chevron has deemed its MOU’s ‘largely successful’” and “produced positive community relations with ... many Niger Delta communities” (N25). While the US government described the MOUs as “community focused” and “community driven” (N25), it was keen to see a return to “business as usual” (N1) and for everyone to “get back to work” (N9).

The cables also revealed that MOUs had come to involve “high-stakes” (N12) competition between communities to obtain a lucrative agreement, and this meant that managing the ‘MOU process’ had become both politically confusing and time-consuming for Chevron’s senior managers. The Consul General reports that Chevron was “increasingly asking themselves if they can continue to spend more time negotiating MOUs than running their operations” (N10). Soon after this cable was written, Chevron introduced Regional Development Councils (RDCs) in an effort to manage the growing problems associated with MOUs. Publicly Chevron positioned RDCs as a mechanism through which it could involve local people in local projects, making the community responsible for both their design and their execution (Chevron, CRR, 2008). Chevron associated non-violence, community building, planning and development and self-actualization with RDCs. Not long after the introduction of RDCs, Chevron was celebrating their success, claiming “groups that were engaged in armed conflict a few years prior now work in collaboration within the councils to define community needs and execute plans” (Chevron CRR, 2008, p. 33). In characterizing the RDCs in this way, Chevron coupled its corporate presence in the region with positive community outcomes and local development opportunities.

Chevron’s external communication about the RDCs did not align with the internal discussions taking place within the US Embassy. The cables indicate that the move from MOUs to RDCs appears to have been primarily motivated by Chevron’s concerns about potential disruptions. The Consul General wrote that while the RDCs had been designed to improve representation within communities and “halt territorial warfare” the cables make it clear that the primary objective was to minimize the costs of managing communities. In effect, the RDCs worked to ‘responsibilize’ the community, providing “an incentive to self-police” (N12) and to make the community “responsible for ensuring incident-free production” (N12).

In practice, both Chevron and the US Embassy relied on and utilized the GON to resolve difficult threats. In a number of cables,

the Embassy relayed its conversations about the GON's role in managing disruptions in order to continue production (N4, N5, N8) – both parties recognizing that the “GON has lost much oil revenue as a result of ... crises in the Delta” (N4). Thus, all parties were interested in quelling disputes to maintain production and the GON was even willing to use the military to manage unrest, telling Washington that it had sent in “security forces [to] re-gain control” of facilities (N11) and “effectively restore law and order” (N4). While this was conveyed as critical to Chevron's success in the region, the cables also made it clear that Chevron did “not have an agreement with the GON on specific rules of engagement for troops operating within their facilities” (N11) and it seemed that all parties felt this was slightly high risk. For example, in mid-July 2006, the GON “rendered assistance after the attack” on Chevron's transport convoy, an attack that left four Nigerian soldiers dead. The US Embassy commented that the GON was “losing patience with ... Delta unrest” and this had resulted in its use of “massive military force” to resolve the disputes (N16) and that it “interpreted the decision [of oil companies] to return to the swamps as a signal that corporate sponsorship of the joint military deployment is a successful security model” (N4).

From our reading of the cables it appeared that Chevron's activities deepened the conflict in the area and this had the effect of suturing together the GON's allegiances to Chevron and the US Government – rather than to the people of Nigeria. Without the release of the cables, we would not have known anything about this from Chevron's own reporting in their CRR. Instead, we would have learned Chevron was “nurturing the partnerships needed to resolve multiple development issues in the region” (Chevron, CRR, 2006, p. 23). Taken together, the cables suggest the ways in which a hegemonic coalition can be strengthened through discussions about strategies used to deal with threats to its power, such as MOUs, RDCs, and military intervention. According to Laclau and Mouffe “if one is to build a chain of equivalences, one needs to establish a frontier and define an adversary ... to know what one is fighting” (1985, p. xix). “But this is not enough”, the maintenance of hegemony also requires the recrafting of “discursive strategies to combat ... resistance” (Laclau & Mouffe, 1985, p. 82). Given the interactions detailed in the cables, it is apparent that the strategies created to deal with ‘threats’ helped maintain the hegemonic coalition between Chevron and the US Government because these material threats created an effective discursive ‘other’. In constructing a shared view of the protests as a “disruption to production”, all the parties to the hegemonic coalition were able to collaborate and produce a discourse surrounding the “solutions” that made it possible to combat the growing resistance in the region. In this case, the moral and intellectual leadership that characterized the hegemonic project was strengthened and celebrated as Chevron rolled out a series of mechanisms characterized as positive and community oriented. At the same time, they ignored the underlying realities of exploitation and inequality that were so clearly present in the region.

5.6. Logic of difference: rupturing the coalition

So far, the cables we have drawn on suggest the ways in which Chevron and the US Government were able to build a shared discourse that privileged their concerns about sustained oil production in Nigeria.

Yet, according to Jessop (1990) and Laclau and Mouffe (1985), building the kinds of coalitions that can support hegemony also involves considerable internal “tensions and contradictions” (Jessop, 1990, p. 270). Thus, the movement towards a shared discourse has to be continually renegotiated, and this involves dealing successfully with the resistance, disruption, and

disagreement that emerges within hegemony. Laclau and Mouffe (1985, p. 183) refer to the conflict within the discourse as the *logic of difference* wherein the “demands of each group” within a coalition “are articulated equivalentially” with those interests *outside* of the coalition. According to Laclau and Mouffe, the *logic of difference* broadens references to other fields and “tends to expand ... the number of positions that can enter into a relation of combination and hence of continuity with one another” (1985, p. 130). The logics of difference and equivalence are not separated in a temporal sense – they occur within discourse at the same time, shaping and reshaping dominant discourse and any counter-hegemonic possibilities.

While our reading of the cables suggests that maintaining “production” remained the empty signifier operating at the centre of the discourse between Chevron and the US Embassy, the cables also indicate that tensions arose between the US Embassy staff and Chevron executives as they discussed events in Nigeria. For example, representatives from the US Embassy wrote that they had serious concerns related to Chevron's use of MOUs. As early as 2002, the Consul General expressed doubt about the efficacy of MOUs in his private correspondence to Washington, stating that “Chevron still faces many challenges to operating business as usual” because he believed “inhabitants of villages that did not participate in the [MOU] agreement” were now “clamouring for equal treatment” (N1). This suggests US Embassy staff believed the MOU had created tensions. In 2003, the Consul General wrote that he believed Chevron continued “to experience significant difficulties in its community relations in the Delta region” (N11). By February 2005, the Embassy suggested the MOUs were becoming increasingly ineffective, contributing to growing hostility between the company and the community. When Chevron refused to continue with an MOU after a violent protest, the Consul General was clearly concerned about the escalating demands of the community, saying that “members of the community continue(d) to call on Chevron to fulfil the MOUs, and (have) demanded the recall of the Chevron MD” (N12).

In reporting on the views of the community to Washington, the Embassy staff began to include different, non-equivalential discourse in the cables. This is precisely what Laclau and Mouffe (1985) describe as the logics of difference and, in our case, these tended to emerge after the Embassy had discussions with local community members. For instance, after a meeting with the President of the Ijaw Youth Council, the Consul General wrote that he had become convinced that Chevron's “hard line” approach to security endangered peace within the region and that “Chevron need(ed) to have better control of its security forces” (N36). In response to insights emerging from meetings with other local community members, the Embassy became sceptical about Chevron's new approach to community engagement using RDCs. In one commentary the Consul General wrote that within Chevron's “privately financed ethnic councils” (RDCs) it was “unclear who would administer the electoral process” and who would subsequently “broker the almost inevitable charges of election fraud” (N12). Despite the brief spell of peace in the region that followed the introduction of “greater community participation” (N17) through the RDCs, the Embassy appeared to remain unconvinced that Chevron's attempts to shift the responsibility for development to the community would help stabilize access to oil. The US Embassy's meetings with community members opened space for communication outside the hegemonic coalition and appeared to create a domain “where citizens (could) have a voice and exercise their rights” (Mouffe, 2018, p.66). This allowed for the inclusion of logics of difference such that a new “political frontier” could emerge (Mouffe, 2018, p. 11). Perhaps more substantially, it suggested that the Embassy's unwavering commitment to resource

extraction was no longer certain.

This logic of difference intensified over the subsequent period. Apparent criticism of Chevron continued after officials from the US Embassy visited Chevron's Escravos facility in 2008, with the Consul General writing that while "Chevron believes its community development model has contributed in part to its ability to operate successfully in the Delta State ... the visit to Chevron's facility highlighted a disheartening aspect of hydrocarbon investment in the Niger Delta ... Escravos is fenced off from the surrounding communities and provides little direct economic benefit to the immediate area" (N24). Later, he said that it was unclear whether Chevron's RDCs would prove to be a successful and sustainable model because he believed that it had not improved "broader regional development" nor had it "reduced regional conflict" (N25). Despite the shared goal of stable oil production, it seems the Embassy and Chevron did not always view their responsibilities to local people in the same way. While not explicitly articulating a logic of equivalence with the Nigerian communities, over time, the Embassy could not wholly commit to Chevron's view of the community as an ungovernable 'other'. According to Mouffe (2018, p. 90) this is because "every subject position is constituted within an essentially unstable discursive structure, since it is submitted to a variety of articulatory practices that constantly subvert and transform it". It seems that these meetings with local communities represented a form of subversive "articulatory practice" that meant the US Embassy could no longer consider local people responsible for disruptions to production and as a consequence, it began to discuss Chevron's role more explicitly. Indeed, the US Embassy wrote that "Chevron's ... ability to operate successfully in Delta State" (N24) relied on its ability to find effective "mechanisms to resolve disputes" (N24) and to "handle community relations" (N6). While this did not shift attention away from the collaborative objective of production, it did appear to change temporarily the hegemonic conditions that would facilitate the goals of both the US Government and Chevron.

When these logics of difference emerged, the US Embassy began to communicate its critique of Chevron to Washington, changing the landscape of the clear and effective political frontier within which the hegemonic coalition appeared to be strengthened. In reporting on concerns about the community engagement activities taking place in the region, an opportunity for the kind of "agonism"⁸ that animates democracy appeared to emerge (Mouffe, 2018, p. 91). In expressing doubt about Chevron's mechanisms to manage local relationships and potential to sustain oil production in Nigeria, US Embassy officials introduced a logic of difference into the hegemonic discourse that disrupted and destabilized the coherence of the coalition. Perhaps most importantly to us, according to Laclau and Mouffe (1985) the "asymmetry existing between a growing proliferation of differences" provides an opportunity for alternate political action and counter-hegemonic assaults on power (1985, p. 96). We now discuss this in more detail.

6. Discussion

In the face of the many social and environmental problems that have intensified under neoliberalism, a growing number of accounting researchers have moved beyond the critique of accounting as a hegemonic endeavour, and this has led to development of new counter-hegemonic forms of reporting (Dey et al., 2010; Laine & Vinnari, 2017). While this work highlights how accounting can be mobilized as an activity of resistance, for shadow accounts to

contribute effectively to social change it is critical that we keep examining and developing their democratizing and politicizing potential. If shadow accounts offer an "independent, critical interpretation of corporate social performance" (Dey, 2003, p. 8; Dey et al., 2010; Thomson et al., 2015; Tregidga, 2017) that can challenge the normalization of power relations founded in exploitation and inequality, we need to keep exploring new and innovative ways to produce these accounts. If, by extension, these accounts hold the potential to destabilize the moral and intellectual leadership that has provided coherence to the current neoliberal hegemonic order, we need to keep expanding our knowledge of hegemony itself.

At its heart, the shadow accounting project is driven less by a commitment to the production of a correct or true account of power, and more by a desire to produce accounts capable of triggering change for the betterment of communities. With this as context, we believe that shadow accounts can help constitute "the struggle for power, resources and legitimacy" (Tregidga, 2017, p. 511), but that more needs to be done to include the complex matrix of actors and vast array of potential sources in order to produce accounts that are meaningful in an empirical sense, and can also underpin radical democratic debate. It is here that we believe the "change agenda" that accompanies this field of research has significant potential (Tregidga, 2017, p. 511). This has motivated us to consider leaks as a means to expose the role of the state-corporate nexus in the production of neoliberal hegemony.

In shifting the emphasis in our project from the corporation to the state-corporate nexus, and from accounts constructed using various forms of publicly available information to those using the routine private texts of power, we have attempted to extend the terrain of shadow accounting. We argue that progressive, democratizing change demands an understanding of neoliberal hegemony, requiring, in part, the production of shadow accounts that can remind us of the tensions and agonisms that are central to fairer, more equitable, democratic futures. In taking up this argument, our paper suggests a way to mobilize leaks to produce shadow accounts that can contribute to this change agenda. Most obviously, this research offers a shadow account of specific historical events that were represented very differently within the cables as compared to their representation within the organization's own reporting. While a richer narrative is valuable, it is not enough. If we are to mobilize shadow accounts to produce social change, we believe that leaks are an important, but overlooked resource. We show that leaks can provide new insights into the nature of power relations as co-dependent coalitions that are never completely settled; that are both powerful, and also imperfect and fragile. To do this, we have provided a shadow account of the nature of neoliberal hegemony itself, exposing it as a relationship between the state and capital that is constituted and reshaped through discourse - much of which occurs in private. We have made use of leaks to suggest a new mode analysis that can provide insights into the moral and intellectual leadership underpinning this hegemonic power as it is constructed, at least in part, through discourse that is formulated and habituated away from public scrutiny. Indeed, it is clear from our study that this private discourse made it possible to produce a shared political frontier that separated the beneficiaries of hegemonic power from the vast majority of people and the planet. While corporate and state actors are driven to achieve different hegemonic outcomes, our empirical material suggests that the "economic and political in capitalist social formations ... are always substantively entangled and interdependent" (Jessop, 2013, p. 66). In using leaks to unpack this understanding of the world, we have been able to highlight the role of the state in the co-creation of exploitative and inequitable hegemonic conditions, a contribution that extends beyond the current corporate focus of most shadow accounts.

Based on this understanding of hegemony, we argue that the

⁸ A struggle between adversaries, wherein the opponent is not considered an "enemy to be destroyed" (Mouffe, 2018, p. 91).

production of shadow accounts drawn from leaks can be usefully recruited to repoliticize public discourse, and that this presents a viable counter to the post-political foundations of the current hegemonic order. In choosing to focus on the US Government's communication as it related to Chevron's activities in Nigeria, we have been able to highlight the way discourse is mobilized to enable collaboration between the state and capital around a shared understanding of the world as a site for exploitation. In our case, the leaked communication related to matters of broader public concern such as resource extraction, economic development, human rights, international political relations, and security. Given the power of the state and capital to influence the trajectory of social and environmental outcomes, it is not trivial that Chevron and the US Government's shared understanding of social justice and community engagement was discursively coupled with concerns for ongoing access to oil and uninterrupted resource production. In what remains of this discussion, we will consider each of these contributions in more detail.

6.1. Understanding hegemony in new ways

While leaks can provide new insights into the inner workings of powerful coalitions, challenging established *historical blocs* and the current *direzione*, they are also unwieldy. In order to recruit their potential to render power more visible, they need to be analyzed and narrated in compelling ways. Laclau and Mouffe's (1985) ideas have helped us discuss one of the many stories that could emerge from Cablegate and to locate that discussion in terms of the discursive production and reproduction of hegemony. In using their original framework, they have provided us with a theoretical lens that has helped us make sense of private discourse as a means to maintain hegemony as a coalition of powerful actors, and to show how discourse is critical to facilitate and stabilize power relations. Leaked documents, to the extent that they uncover the concealed contingent nature of powerful coalitions and make visible the instability of these relationships, offer a potential counter to hegemony (Laclau, 1990).

In choosing to use Cablegate to explore these issues empirically, we have focused on the leaked US cables about Chevron and its operations in Nigeria as they built a shared discourse to further their goals and deepen their hegemonic power around an "empty signifier" – in this case production. For this to be effective, at times the coalition recruited the GON's own ambitions to secure ongoing oil production despite protests from its citizens. While discussions of production dominated much of the communication passing between US Government officials, over time, these were tempered by other concerns about the region. These concerns provide insights into the US Embassy's struggle to produce a coherent discourse that captured both its commitment to resources extraction for the good of Chevron and the US economy, but also its broader diplomatic role, which included fostering stability in the region. The state's wider concerns with the longer-term viability of the region lay outside the hegemonic discourse established between the US Embassy and Chevron. The US Embassy began to look to other voices in the region – community leaders in particular – in an effort to understand and manage the events surrounding Chevron's activities. While this may offer a beacon of hope, in reality, the US Embassy was trying to assess Chevron's ability to stabilize the conditions surrounding oil production.

Along with Jessop (1990), we understand that there are inherent 'contradictions and tensions' between the interests of capital and the state. And while hegemonic projects represent specific instances where a common set of interests is constructed and maintained, these coalitions are still "unequal and asymmetrical" and the "ability of different forces to pursue their interests" is

always somewhat uneven (Jessop, 1990, p. 117). The cables elucidate this tension. While the corporation is driven by a need to optimize profits, the state is driven by a more complex combination of social and economic needs to ensure energy security – a failure of which risks incurring serious political consequences (Jessop, 1990). According to Jessop (1990, p.51), when the state perceives the interests of capital to be in temporary alignment with its "national programme" and "collective will" to both secure resources and deliver profits, the state remains willing to sustain the coalition. But as we observe in our case, once the state begins to feel that "economic-corporate" interests stray from its own programme, this produces a "specific crisis" for the state (Jessop, 1990, p. 309). When the US Embassy and others began to suggest that Chevron's efforts to deliver "broader regional development" had been unsuccessful, and that it had failed to "reduc(e) regional conflict" (N25), the US Embassy staff were no longer certain that the flow of energy resources via Chevron in Nigeria was secure. Chevron, in effect, had failed to manage conflict in a way that aligned the interests of the state and the company. With the potential of lost resources and political costs looming, the cables suggest the possibility of an "evolution ... of strategic coordination" wherein the state begins to consider an "an experimental period from which a new accumulation regime and a corresponding mode of regulation might ... emerge" (Jessop, 1990, p. 308).

6.2. Challenging hegemony

According to Mouffe (2000), these periods of tension offer potent moments for counter-hegemonic projects and strategies. Leaks are critical here, because they can give us a greater sense of this rupture that can be leveraged to challenge hegemony, and the associated exploitation of resources and people. Through what Mouffe refers to as 'agonistic pluralism' (see Brown, 2009 for a discussion of its potential in dialogic accounting) exposing the logic of difference provides opportunities for outsiders (social movements) to begin injecting non-equivalent and contradictory signifiers into the discourse. In turn, this increases the space for conflict within hegemonic discourse and can open space for a newly configured set of interests. For those committed to social change and "developing a counter-hegemonic project" these moments of tension can help "progressively polarize" the discursive positions of hegemonic interest groups so that they fall out of "consensus" or "equilibrium" (Jessop, 1990, p. 315). If these opportunities are leveraged effectively by other antagonizing groups it may then be possible to "progressively neutralize support for capitalist hegemonic projects" (Jessop, 1990, p. 184).

Given this, we have tried to show how leaks, and shadow accounts drawn from leaks, can animate counter-hegemonic movements in new ways. While our case offers one of many ways leaks may be used by critical accounting researchers, we are keen to encourage other practical and theoretically experimental projects that mobilize the counter-hegemonic potential of leaks to assist in the construction of new accounts of power. Extending this, we believe these new accounts of power can reintroduce the possibility of "agonistic struggle" that is so essential to democracy (Mouffe, 2018, p. 17). To do this effectively, leaks need to be crafted into a wide variety of shadow accounts that offer compelling new ways to think about historical events, but more importantly, the nature of power within neoliberal hegemony. If we fail to do this, they will remain inaccessible and are unlikely to stimulate useful public discussion, let alone politically charged social movements. In narrating the leaks used in this project, we are beginning to make sense of the ways powerful actors build coalitions that can assert moral and intellectual leadership in order to further the hegemonic project, despite differences and in the face of significant social

opposition.

While we believe researchers and activists can make use of leaks in very effective ways, there is no doubt that they produce profound ethical dilemmas. When the private communications of public servants are leaked, we are forced to confront the nature of “actually existing democracy” (Fraser, 1990) and to rethink “democratic discourse” so that “relations of subordination can be put into question” (Mouffe, 2018, p. 42). Optimistically, like Mouffe (2018, p. 20), we believe this could provide the foundation for “structured political movements” that demand a “new hegemonic formation” in which “people” are central. While Mouffe (2018, p. 79), describes the importance of a “left populist strategy” that pits “the people” against hegemony, in order to do this, it is necessary to understand how hegemony fortifies itself through discourse – and herein lies the value of shadow accounts informed by leaks. Both the act of leaking and the contents of those leaks may constitute a common opposition to “the forces that structurally impede the realization of the democratic project” (Mouffe, 2018, p. 80). Of course, leaks will not provide a perfect shadow account, nor will they necessarily translate directly into identifiably successful social struggle,⁹ but we do believe they offer a mechanism through which democracy can be radicalized.

Given the emancipatory ambitions of the critical accounting project, it is incumbent on those of us committed to democratic struggles and the principles that underpin equitable and sustainable societies to find ways to draw out the political and to find new opportunities to reignite collective imaginaries. It is here, as part of the project to hold power to account, and to both “radicalize democracy” (Mouffe, 2018, p. 37) and “democratize accounting” (Brown & Dillard, 2013b, p. 189) that we believe new forms of technologically enabled leaking provide an opportunity to challenge the privilege afforded the economic.

7. Concluding remarks

Like Brown and Tregidga (2017, p. 19) our paper is part of a wider effort “to deepen democratic participation through accounting”. To do this, we have made a case for a form of shadow accounting that can help recast the role of the state beyond the constraints that operate within the neoliberal hegemonic project. Until recently, this has been difficult. Access to the private discourse of the state, despite its democratic charter, has remained largely quarantined from public view, but with the publication of leaks such as Cablegate, it has become possible to interrogate some of the internal communications of the state. As technology and our cultural attitudes towards information sharing, reporting, and publication continue to change, the implications for both traditional and non-traditional forms of accounting will warrant considerable attention from researchers. Whether researchers try to bring analytical order to this huge data set to produce a shadow account of power, or they use leaks in ways we have not yet imagined - to interrogate practices that have been hidden or normalized, or to provide a means to challenge the shape of democracy under neoliberalism within the emergent era of big data and the associated surveillance activities of states and companies (Andrew & Baker, 2019) – the role of accounting in hegemonic and counter-hegemonic power is changing. For accounting scholars, there is little doubt that leaks are an empirically rich data set that have the potential to form the basis of a whole series of new research that is both empirically informative and intellectually and politically challenging.

In our paper, we have drawn on the work of Laclau and Mouffe

(1985), Jessop (1990), and Mouffe’s more recent ideas (2018) to consider the role language plays in hegemonic domination of the political imaginary, suggesting that the sharing of empty signifiers allows the competing demands of the state and the market to be sufficiently accommodated, enabling the pursuit of a shared hegemonic project. In our case, it also appears that counter-hegemonic activities (such as protests and strikes) have an impact on hegemonic discourse and that behind closed doors these actions produce a level of discursive instability. Strategically, by targeting ‘logics of difference’ where the discursive stability of hegemony is weakest, it is feasible that leaks could be used to refine counter-hegemonic political activities and deliver on the emancipatory intentions of progressive social movements (Mouffe, 2000). Using leaks in this way “can provide the terrain for important democratic advances” (Mouffe, 2018, p. 47) because it allows us to “envisage the rupture within neoliberalism” (2018, p. 48) and provides a foundation for the kinds of “agonistic confrontations” that may challenge the moral and intellectual leadership of oppressive hegemonic institutions. But as we have pointed out, Wikileaks’ “non-curation policy” (Brevini et al., 2013) has meant the analytical labour of building a narrative from these large and unstructured data sets has been left to others, academics included. This has proven difficult, but not impossible. Activists and researchers interested in the political potency of shadow accounts can play a role here, because in narrating and analyzing leaks it is possible to recast power in ways that “challenge the dominant order” so that we can “develop alternatives” (Brown & Tregidga, 2017, p. 19).

While this project excites us, both conceptually and empirically, using leaks in research such as ours has a number of limitations. First, leaked documents may provide new insights into the relations of power, but these are partial and can only ever provide a limited view. Just as some documents or records may be leaked, many are not, so caution needs to be taken in drawing any absolute conclusions about organizational actions or dialogues. Researchers will need to be careful not to use leaks as a proxy for truth – previously hidden or otherwise. Second, our work has focused almost entirely on discourse, and while discourse is intimately connected to the material world, in our case it is difficult to provide a linear connection between our analysis of discourse and radical forms of political action. These may take time to materialize. Third, Cablegate only allows us to analyze hegemony from the point of view of one of the parties to the hegemonic coalition, and we do not have symmetrical access to the perspectives of Chevron. And finally, taking all these concerns together, researchers that choose to use leaks in their work must mobilize an appropriately reflexive methodological approach.

If the shadow accounting project aims to “expose, enhance and develop social relationships through a re-examination and expansion of established rights to information” (Gray, 1992, p. 413) in the hope that such information may “change organizational practice and consequently societal perceptions” (Gray, Dillard, & Spence, 2009, p. 553) then a final word must be reserved for action. While leaking and the production of shadow accounts can be thought of as material political acts, the translation of these into substantive social change requires people who are willing to act. In this spirit, shadow accounts encourage a genuinely “contested political arena” (Georgakopoulos & Thomson, 2008, p. 1123) capable of stimulating a “vibrant clash of democratic political positions” (Mouffe, 2000, p. 104) and “polylogic discourse” (Dillard & Roslender, 2011, p. 146). Shadow accounting, then, can contribute to the “radicalization of democracy” as long as we remember that both reporting and decision making are not simply administrative activities – but activities that can radically re-energize us as politically potent actors (Mouffe, 2018; Tregidga, 2017). In taking Mouffe’s (2018, p. 4) most recent arguments seriously, the

⁹ Although, it has been argued that the Arab Spring was triggered by the publication of leaks.

production of counter-hegemonic shadow accounts drawn from leaks could restore the “political frontier” in a way that places people at the centre of a new hegemonic formation. When we narrate leaks in ways that produce an effective shadow account of power, we have the potential to engender the kind of “strong emotional reactions” (Žižek, 2011, p. 410) that “enthuse us” into taking political action (Žižek, 2001, p. 237).

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