Abstract

Food systems in developed countries which rely on concentration of supply through multiple retailers are recognised as fragile, and food security has become an issue which policy makers and funders have put high on the research agenda. How populations within cities are fed in ways which offer affordability and choice is a current dilemma in which an understanding of the pricing, costing and opportunities for profit making (including fraud) provides a vital but under-researched viewpoint from which to understand why food systems are embedded and what it would take to change them to make food supply to cities more secure and fair. Such social research can be conceptualised as the study of the use, misuse and abuse of accounting communications by people and how this affects social relationships. This approach provides an original point of view from which to evaluate possibilities for change in food systems and their related accounting communications.

Introduction

The interest in how cities are fed (although without the urgency of today’s concerns with security) is longstanding and the title of the project is inspired by George Dodds’ book from 1856, entitled The Food of London: a sketch of the chief varieties, sources of supply, probable quantities, modes of arrival, processes of manufacture, suspected adulteration, and machinery of distribution, of the food for a community of two million and a half. This is a wide-ranging journalistic account of food supply networks in London in 19th century Britain, and the associated problems of poverty and wealth, food safety, fraud and finances. It is an important resource for social researchers and a valuable, if eclectic, insight into how people in all levels of society were fed and how the relationships between vendors and buyers of food affected the shape of society. Rather than compare this to London in 2016 (population 8.63 million), a contemporary city with 2.5 million people offers the opportunity to understand a related food culture that faces different challenges within global markets, in order to see how the relationships engendered by the way in which food is bought and sold - which necessarily leaves a trail of financial transactions and communications - affects food security and the shape of cities. Toronto is a city with a wide diversity of ethnic groups, a similar concentration of supermarket power as other contemporary developed countries and which needs to import and store foods to cope with extreme weather conditions. This makes an ideal research site: a successful city with a complex food culture.

The project aim is to study one city with a population of 2.5 million (Toronto) with four objectives:
1. To identify and map the food supply networks in the cities, and associated patterns of accounting, pricing and costing;
2. To assess the opportunities for food fraud and evaluate the preventions in place;
3. To develop methodology that achieves the elucidation of communications and relationships emerging from accounting practice;
4. To develop a social theory of accounting and fraud based on the ways in which food is accounted for and exploited by people, and the social relationships sustained through accounting practices.

This project brings together three areas of interdisciplinary research – accounting in food supply networks; food fraud/forensic accounting; and social theory in empirical work. The aim is to create new knowledge and substantive theory showing how food systems and the accounting practices related to these systems shape societal relationships.

**Background Literature**

The relationships between people and food systems in cities can be seen in these quotes from 20th century works. Georg Simmel wrote in 1903 in 'The metropolis and mental life': “...the money economy that dominates the metropolis in which the last remnants of domestic production and direct barter of goods have been eradicated and in which the amount of production on direct personal order is reduced daily. Furthermore, [a] psychological intellectualist attitude and the economy are in such close integration that no-one is able to say whether it is the former that has affected the latter or vice-versa”. One result might be that living in a city makes one unaware of the cost of food production, and the effects of a demand for cheap food on suppliers and producers. The English writer Adrian Bell (1931) says that when he was a struggling farmer: “I began to realise, also, how much of the money which the consumer says he gives so plentifully, and of which the producer says he receives so sparingly, fell through the hole in the middle-man’s pocket into the gulf of wastage and wear-and-tear. What Mrs. Sinks of Surbiton doesn’t realise is that for the privilege of going out at any moment and buying a chicken ready for the oven, she has to pay for all those other times when the chicken was waiting for her and she doesn’t want it”.

In 2012, a report from the Global Food Security (2012) network pointed out that UK food supply chains were particularly vulnerable to food price volatility because ‘Within the food chain, the UK has come to rely overwhelmingly on large supermarkets and their logistics networks’. This observation holds for other developed countries such as Canada. Other signs of concern for food security are the low margins prevalent in the industry; a growing awareness of food fraud linked to downward pressure on prices offered to suppliers and the effects of working within a monopsony created by multiple retailers. There are also pressures throughout the chain to supply a greatly increased choice of prepared and fresh foods for customers and this has economic consequences for suppliers. Elliott (2013) makes a strong link between pressure on costs and the growing number of incidences of food fraud. These problems stem from the concentration of supermarkets in the last two decades which has led to their operating as oligopolies in regards to consumers and monopsonies in regard to suppliers (Burch and Lawrence, 2007). Whilst the latter position may give some protection against suppliers imposing high prices on consumers, overall the effect is deleterious on suppliers. The attempts by supermarkets to compete on low price squeezes the margins available to suppliers to below cost of inflation, leaving very little or nothing for reinvestment (Jack, Florez-Lopez and Ramon-Jeronimo, 2018; Jack, 2007).

The literature in the accounting discipline examining the agri-food industry is sparse and uncoordinated. The seminal paper has been Frances and Garnsey’s (1996) analysis of how efficient consumer response systems in the early 1990s consolidated power of supermarkets over their
suppliers. However, Jack et al (2018; 2012) show that the supermarket structures discussed in Frances and Garnsey were changed by the introduction of category management: the role of accounting and performance measurement has developed in ways not envisaged in that paper. Free (2007) and Bowman et al (2013) are accounts of how the role of buyers engender coercive power relationships between retailer and supplier.

Food systems, food justice and food security are a matter of concern to policy makers, including the EC (2010). The core issue is inequality and effects of power on supply chain relationships, and on consumers. The problem of dominant retailers and the monopsonies created in the last twenty years is addressed by Cox and Chicksand (2007) and Hingley (2005), among others. Upstream businesses must be opportunistic and play the market, or develop their own premium products to capture value, or must learn to make the most of what leverage they have in terms of offering exceptional quality and service. There is a fundamental issue of downward pressure on prices and the use of marginal costing in supply network negotiations (Jack et al, 2012). Guthman (2011) demonstrates how the domination of capitalist multi-retailers and food processing companies is directly implicated in policy on both obesity and healthy eating. McRae and Donahue (2013), Lines (2008) and others investigate the effects that food systems in the developed world have on developing countries and poorer neighbourhoods (there is an extensive literature on food deserts, for example in Shaw 2014). Howard (2016) demonstrates that these issues are replicated across countries with supermarket food retail systems.

In addition, food fraud has become more than a public health issue (Spink and Moyer, 2013). Many frauds involving mis-labelling, substitution, adulteration or counterfeiting of foods are carried out not just for the economic gain involved in selling cheaper ingredients at a higher cost but because they involve tax or duty evasion, bribery and corruption, money-laundering and other financial crimes including false accounting. Definitions and concepts around food fraud and the protection of the industry against food fraud, have begun to crystallise in the last five years (Manning, Smith and Soon, 2016). Emerging from this work is the need for businesses to have policies and procedures in place, to carry out due diligence and to revisit contracts, standards and audit/assurance procedures to ensure that they contain elements of food fraud prevention (Jack, 2014). In other words, management control can be seen as a protection against food fraud. In Canada, the main areas of concern for research are alternative food systems (e.g. Blay-Palmer, Knezevic, Andrée, Ballamingie, Landman, Mount and Skinner, 2013), food deserts (e.g. McPhail, Chapman, Beagan, 2013), food fraud (Charlebois, Schwab, Henn and Huck, 2016), food policy (McRae et al XXXX) and sustainable agriculture (Desmarais and Wittman, 2014) but there is little work on the accounting aspects of food systems, providing an opportunity to contribute to the Canadian as well as international literature.

Qualitative, theoretically informed critical-interpretive research in accounting was established in the 1980s (Hopper, Ashraf, Uddin and Wickramasinghe, 2015; Mattesich, 2012). Such research aims to put accounting into its social, organisational and institutional context, rather than to build substantive new theory. This can be reconceptualised as the study of the use, misuse and abuse of accounting communications by people and how this affects social relationships (Jack, 2017). Food systems in developed countries are essentially profit making and deeply affected by disparities in wealth and income. The connotations of low prices, marginal cost calculations, low wage economies, corporate dividends and other accounting mechanisms change relationships between corporate entities, consumers, farmers and all related parties. A US slogan is that ‘if you eat, you are in agriculture’. There has been little attempt to theorise these relationships from the viewpoint of accounting using social theory: this will increase understanding how food systems needed to maintain city life can be commercially sustainable and the social relationships needed to achieve
this. It also allows theorisation of why and how accounting shapes social relationships through facilitating the ways in which humans in cities meet the fundamental need for food in ways which can be benign or exploitative

The key elements

This section of the working paper is used to outline three key elements of the study, based on previous research and current discussions around food systems.

Feeding the City

There are many works on feeding cities, and there is a growing trend is for food policy making and planning in government at local, national and supranational levels. The issues and stories involved though are not new. Graham (2010) is a fascinating account of how the city of Salvador in eastern Brazil was fed in the 18th and 19th Centuries. He found a society in which ‘Those who distributed and sold food, from the poorest street vendors to the most prosperous traders – black and white, male and female, slave and free, Brazilian, Portuguese, and African – were connected in tangled ways to each other and to practically everyone else in the city…Salvador had a population that included a great many who lived in between and moved up and down’. Business success stories jostle with evidence of fraud, forestalling, regrating, engrossing and the laws against the middle men that engaged in these practices to manipulate food markets. As the back cover states ‘The day-to-day behaviour of those engaged in food marketing leads to questions about the government’s role in regulating the economy and thus to notions of equity and justice, questions that directly affected both food traders and the wider consuming public. Their voices significantly shaped the debate going on between those who support economic liberalisation and those who resist it’. Salvador became highly regulated and then to the joy of the intermediaries in food supply network, became a haven of liberalisation and free trade. Hoarding, rising prices and none of the supposed benefits of competition led to regulation being restored. Dodd (1856) charts London as a place where 2.5 million people were fed without any apparent planning being involved, which he compares with Paris where central plans for food supply had led to shortages. However, the old market regulations remained and in 1856 high levels of adulteration and contamination were the start of many laws and regulations around food safety and supply, and weights and measures. More recent books such as Steel’s (2008) Hungry City; Yalof’s (2016) interview based Food and the City and Imbert’s (2015) more scholarly accounts under the same name; Lim’s (2014) architectural and visual account in Food City and Fisher’s (2017) Big Hunger looking at the food bank culture in North America (including Toronto’s The Stop project) as well as many books on urban agriculture are something of a resurgence of studies of the interrelations between city populations and food systems.

What is missing from nearly all these recent and more polemical studies but which is part of both Graham (2010) and Dodd (1856) is a detailed engagement with, rather than generalities about, the financial transactions and motivations underlying food supply. Also, as access is easier, consumers, caterers, retailers, urban food activist groups and primary producers, they form the basis of nearly all food studies. But the larger part of modern food system are the intermediaries: distributors, packers, brokers and agents, manufacturers, wholesalers and retail/catering buyers. As Jack et al (2018) show, the intermediaries are key to understanding how supermarkets can maintain a supply 24 hours a day, year-round. Hnatio (2014) also demonstrates that intermediaries are most likely to be both victims of and perpetrators of food frauds. They absorb risks on behalf of both their suppliers and customers, and are subject to high levels of audit and assurance certification visits (a
catering butcher visited on another project had 65 such audit visits in one year, for quality, safety and certifications. They are the ones most likely to be affected by a move towards blockchain (for example, Bateman and Cotterill, 2017) and may benefit from AI technologies to cut out the retailer in food supply (although that may in itself create new power bases).

**Accounting, assurance and the myth of cheap food**

In Jack et al (2018) we conclude that:

‘Like Bowman et al (2013), we find an opportunistic environment in which cost accounting and performance measurement are used minutely within individual businesses to maintain very slight margins and a positive cash flow, but where intermediaries are frustrated in their attempts to hold negotiations with customers using financial information. Our empirical data shows that the findings of Frances and Garnsey (1996) represent a particular instance in fresh produce supply to supermarkets and that although their analysis of the assumption of power by supermarkets is relevant, the particular accounting and information technology practices they envisage have not materialised as expected. The work of Free (2007, 2008) and Neu et al. (2014) examine non-food intermediaries, while our study provides useful evidence to demonstrate that there is further comparative evidence needed to establish the patterns of practice within intermediary firms and to elucidate further the role played by managers and systems within intermediaries in maintaining and possibly changing existing systems’.

The accounting issues include a reliance on marginal costing in food pricing by downstream customers; average net margins for suppliers of 1-2% and a reliance on personal financing and overdraft for many SMEs; low wages for employees and high risk of insolvency for suppliers; lack of fair trading conditions with overseas producers (sometimes known as the ‘WalMart effect’); poor forecasting and performance measurement practices and allegations of unfair practices in terms of commercial income extracted by retailers from their suppliers. Assurance issues are related to food authenticity and the problems in establishing robust traceability systems.

Underpinning all these issues is the dominant discourse of cheap food and the taken-for-grantedness that consumers should have access to cheap food measured in terms of retail prices. Carolan (2014; 2011) sums up the issue thus: ‘The cheap food produced in today’s food system...is actually quite expensive’ (2011, p. 1) and cheap is not the same as inexpensive. We should consider changing the debate from cheapness to affordability. He goes onto say ‘At one level, then, we can think about cheap food as a euphemism for myopic accounting practices, exemplified by the thinking that the price of a food item at the grocery store reflects its full cost....Cheap food is a shorthand for understandings that reduce food to dangerously unsustainable levels, giving us, for example, grocery store prices that don’t reflect food’s total costs or discussions about food security that centre exclusively on bolstering yields or a country’s per capita calorie consumption, while neglecting broader social, political, nutritional, economic and ecological concerns’ (Ibid, pp.2-3). The winners are the monopsonies that control prices through concentration of food processing, manufacturing and retail (see for example, Jack et al, 2018; Howard, 2016; Burch and Lawrence, 2007). Solutions include ‘dramatically reducing food waste, improving irrigation efficiencies, boosting overall yields per unit of land utilizing polycultures, and better managing our animals’ alongside some control of supply and demand, and an attested realisation that smaller farms can be more profitable than very large ones (Carolan, 2011, p.259-61).
Food justice

Ontario Public Health Authority defines food justice movements as promoting ‘a strategy of food security where all people have access to adequate amounts of safe, nutritious, culturally appropriate food produced in an environmentally sustainable way and provided in a manner that promotes human dignity’. (Levkoe, 2006, p.95). Gottlieb and Joshi (2010, p.ix) define food justice ‘as related to three key arenas for action: (i) seeking to challenge and restructure the dominant food system, (ii) providing a core focus on equity and disparities and the struggles by those who are most vulnerable, and (iii) establishing linkages and common goals with other forms of social justice activism and advocacy – whether immigrant rights, worker justice, transportation and access, or land use’. Others add indigenous rights to the list, and highlight the fundamental racism of food systems (Mares and Pena, 2011). It is about seeing those who eat as citizens rather than consumers (Levkoe, 2006). Consumers socialised into patterns of consumption that suit large corporations and which have some claims to egalitarianism (Ritzer, 1998) but also risk creating a certain level of food apartheid (Alkon and Agyeman, 2011). Local food movements offer a solution but are often still embedded in white, middle-class narratives (Guthman, 2011; Alkon and Agyeman, 2011).

There are other discussions in business ethics and corporate governance literature that suggest that intermediary companies are key to achieving ‘justice as fairness’ (Rawls, 2001). Outside the accounting literature, writers argue for fair markets rather than fair negotiations by individual firms. Free markets might generate wealth, but they do not distribute wealth fairly (Sud and VanSandt, 2011; Schmidt, 1992). A fair market is one, according to Sud and VanSandt (2011), that opens multiple global opportunities for smaller businesses supported by technology and with a regulatory system that allows entrepreneurship. They demonstrate how the farm-to-market network of suppliers of soybeans in India was transformed by the intermediary company buying and trading beans on these principles, resulting in a fairer distribution of the value in the network. The intermediary essentially created a fairer market within their supply chain which, in turn, increased the quality and value of the soybeans which they then traded on open markets. The success of this initiative also increased sales of the intermediary’s e-platform developed for their suppliers.

However, their work does not indicate whether a more closed fair market could be replicated on a national or international scale, but does indicate that fair markets might be the responsibility of individual firms. The unanswered question is whether ‘super middlemen’, such as those in Jack et al (2018), could be instrumental in constructing fair markets that allow small growers to thrive.

Research Design

In previous work, I have developed ideas of a social theory of accounting, that begins from strong structuration theory (SST). The research design for this project has three objectives, all of which are developed from my previous work:

- To use in research design for the food industry, relating to accounting; supplier and employee welfare; and food justice.
- To create an alternative approach to interviewing people about accounting practices, actions and effects. How to ask the ‘right’ questions – to elucidate how and why people make the accounting communications that they do; to get people talking; to understand context and conduct; to understand how possibilities are understood.
- To provide some steps towards a substantive social theory of accounting.
There are three aspects that I wish to develop further, and all are interlinked. These are accounting communication within social theory based interpretative work and what might be termed a pragmatic turn in underpinning social philosophy (Baert and da Silva, 2011); the epistemological aspects of strong structuration theory that bridge the gap between ontology and empirical research (Stones and Jack, 2016; Coad, Jack and Kholeif, 2016); and the role of accounting in justice as fairness (Jack et al, 2018). I believe that all are needed to tackle the complexities of research in food systems.

In Jack (2017), I suggest that as a discipline we should be going beyond putting accounting in its social and organisational context to study accounting as the use, misuse and abuse of accounting communications by people in ways that affect relationships in society. This centrality of communication in accounting is established in quantitative, positive accounting studies (see Mattessich, 2007) and in normative work (e.g. Chambers, 1966). In critical-interpretative work, accounting communication is largely studied from a linguistic and semantic viewpoint (see the various essays in Jack, Davison and Craig, 2013). What I wish to contend here is that there is, or could be, a pragmatic turn for the study of accounting communication (not just linguistic) in accounting research (Jack, 2017). This means revisiting how Dewey, Mead and Habermas looked at communication within pragmaticism rather than the linguistic approach to communication within pragmatism favoured by Pierce and Rorty, for example.

Very briefly, the main concepts to be explored here are the idea of communicative practice and the consequences of inquiry. Langsdorf and Smith (1995) and Alexander (1995) clarify that Dewey and Mead were interested in communicative practices and the ‘capability of individuals to see themselves from the “social standpoint”’ (Langsdorf and Smith, 1995, p.13) and conceive situations in terms of possibilities as well as actualities. It is necessary to look at shared narratives rather than propositional communication. It also goes beyond communication competence, which has a cash value in society (Ibid.). Rather, Dewey was concerned with ‘how communication functions in the formation and reformation of cultural institutions’ (Ibid, p.2). Rather than conceiving of communication as a largely cybernetic process, he has ‘a genuinely social-constructivist understanding of shared meanings through processes of symbolic interaction’ and an ‘acute sense of the importance of the imaginative in communication’ (Neubert, 2009, p.167). Habermas developed Mead’s ideas in particular in formulating his concepts of communicative action (Langsdorf and Smith), but also drew on Meads accounts of a democratic ideal ‘of a life of full and unconstrained communication’ (Neubert, 2009, p. 167).

As a brief sketch of the consequences of inquiry, I am drawing on Baert and Silva (2011) and other work by Baert, a Cambridge based philosopher interested in pragmatism in social theory and the links between social theory and empirical work. In looking at alternatives to interpretative work that maps social practices and provides representative case studies of theory, risking ossification in social research, he turns to pragmaticism and the classical conceptions of inquiry within that tradition of philosophical thought. From a basis of self-referential knowledge, a quick outline of the approach to empirical research and analysis would be:

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<th>Conceptualisation</th>
<th>Uncover previously unquestioned assumptions</th>
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<td>Critique</td>
<td>Question unquestioned presuppositions</td>
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<td>Edification</td>
<td>Confrontation with ethnocentricity and locality of views, expectations and perceptions, possibilities.</td>
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Rather than develop the ideas more fully within a critical discussion at this stage, I am going to show how the ideas above can be integrated in the ongoing project (see for example, Coad et al, 2016) to develop strong structuration theory in empirical research within accounting and management. These fields have proved useful in developing the theory because as Rob Stones who established the strong version of structuration theory (see Stones, 2005) says in Stones and Jack (2016) ‘I think in accounting and management...precision matters and real knowledge matters, and whether your knowledge is adequate or inadequate matters, and even though we’ve not quite got there yet, I think there’s a sense in which knowing about the status and the adequacy of knowledge is probably more important for the sort of world you’re in than it is for many of today’s sociologists’. Also, we are interested in the meso-level social world, whilst sociologists (including Giddens) tend to inhabit either the macro or the micro in their studies.

More widely, he is looking at problems across social science disciplines, saying ‘It's the bridge between the ontological concepts and empirical evidence. And again, I would say that contemporary social theory doesn't look at these kinds of things. There is little literature on what the relationship is between the technical methods of interviews, observation, surveys, and so on, and on ontological concepts about the character of the world. And that's something that needs fixing’ (Ibid.).

Developing a conceptual methodology for accounting, we would take the research problem in hand and the agent-in-focus as the starting point. Giddens’ work, and how it has been used in accounting interpretative research, tends to be one-sided. The duality of structure means that structure and agency cannot be separated but for the purposes of research and analysis, one is forced to employ methodological bracketing. Giddens (1984) spoke of institutional analysis (primarily of structures) versus strategic conduct analysis (primarily of agents or actors, the terms being used somewhat interchangeably). The latter remained under theorised in his work (Stones, 2005) and in accounting research, the tendency has been for identification or institutional analysis of the rules, routines, sanctions and power structures that make up accounting practice (Englund and Gerdin, 2014). In Stones (2005) synthesis of the criticisms and improvements to structuration theory (hence ‘strong’ theory), he sets out a revised ontology showing the duality of structuration being made up of external and internal structures (the latter being denoted being made up of two types of knowledge, the general dispositional or habitus and the situationally specific), reinforced by active agency where the outcomes of action maintain or change the structures. The key to using the theory to operationalise structuration in research is to focus on the agent’s context analysis and the agent’s conduct analysis. This analysis creates active agency and the outcomes that might (or might not) lead to (intentional and unintentional) changes in internal structures and less often, in external structures. The points of interest are where the agent in focus feels they can or cannot resist or ‘act otherwise’ in their situation, based on that analysis.

Just for now, I would like to include a longer extract from the interview in Stones and Jack (2016) which explains context and conduct analysis well:

‘The external researcher is an observer of the contextual field. Also, within context analysis we have the agents’ own context analysis, which means it’s the researcher’s analysis of the in situ agent’s perspective and understanding of the contextual field. So you have to put yourself back in there to say that’s your analysis of what they know. It’s not raw ‘what they know’. There’s a relationship going on there as well.

When we’re characterising context analysis then that form of analysis looks from the actor outwards into the field. It’s looking outwards, whereas the other form of methodological bracketing, agents’ conduct analysis, is looking inward into the actor, because that’s when the researcher is looking at the actor hermeneutically. It’s looking inside their heads in a particular way, one that is different
from agent’s context analysis. It’s concentrating on how that in situ actor - agent - that you’re focusing on, deals with that whole process of understanding the context out there in relation to their own values, duties, obligations, orientations to the world and so how they come to act in one way rather than another.

Therefore, context analysis is from the actor looking outwards. Conduct analysis is thinking, once they’ve got that information from the context analysis, ‘what do they do with it’? Think about it this way: what do we do with our personal context analysis when we feel trapped or we’ve got a plan that we can’t put into action: we feel constrained. We can’t put this into action. We feel that discourses are against us. The norms are against us. Everybody’s stupid. What do we do? How do we deal with that situation? That’s conduct analysis’.

In accounting, active agency is primarily acts of communication and communication practices. In our work as a network of researchers concerned with SST, what this means for our research is under development. In a recent paper, the following proposal was set out:

‘Using strong structuration theory, a tentative social theory of accounting communication can be put forwarded. This is that the communications chosen – which constitute active agency on the part of the accountants - are intended primarily to reproduce or to alter the conjuncturally-specific knowledge and institutionalised behaviour of others’. (Daff and Jack, 2018)

What hasn’t been fully developed is an understanding of communication practices as agency in accounting. One possibility is to incorporate a study of speech acts (illocutionary and perlocutionary) into our analysis. Another is to look further at the work on communicative practices and communicative action, maybe to develop what another structurationist, Karen O’Reilly, refers to as practice stories (O’Reilly, 2015).

There is another aspect of accounting communications and context/conduct analysis that is highly relevant but not well developed. This is the observation that much of accounting context and conduct analysis is about the future and perceptions of future time (Jack, 2017; 2015). Barbara Adam is a social theorist based at University of Cardiff in the UK. She has written about theories of time in relation to food, the environment and post-industrial development but since 2004 has been funded by the ESRC to develop a sociology of the future following from the work of Bell and Mau and others. She also draws on the work of Weber to develop conceptual frameworks for the study of social action which is ‘performed in the temporal domain of open and fluid pasts and futures’ (Adam, 2010). She is particularly concerned with the flow between fact and possibility (which makes an immediate simple connection with the work here) and with the methodology underpinning the concepts that she proposes. From this, she begins to touch on empirical study but does not go as far as demonstrating methods, although other researchers are exploring methods for examining the future. Her contribution is to suggest that rather than knowledge, the nature of future oriented actions, processes and ethics are more appropriate objects of empirical study. She explains it as:

‘Methodologies associated with future studies are largely those appropriate for matter and space but inappropriate for the temporal realm. They tend to focus on the products (the socio-material outcomes) of action and not the action, on the symptoms not the processes, on the material but not the temporal side....Without a thorough temporal analysis of the interweaving of past, present and future, and processes, however, much of what social scientists need to and should study escapes that methodology’ (Adam, 2008: 114)

Adam and her colleagues are pragmatists in the sense that they are concerned with the responsibility of researchers in their role as citizens as well as experts to create better future
societies. Sociological concepts of future time (Adam, various) need to be built in more fully into critical-interpretative accounting thought. (Jack, 2015; 2017).

In brief, the work of Adams is rich in concepts but the following (taken from Adam and Groves, 2007; Adam, 2011) are particularly relevant to accounting studies:

• Future presents and present futures
• Empty v crowded futures
• Commodification of the future and disembedded futures
• Frontier spirit
• Valorisation of speed
• Structured irresponsibility
• Futures in the making (future making/future shaping)
• Probable, possible, preferred and produced futures
• Future as fact, fiction, fortune and fate.

Finally, two other areas are under study that could contribute to building a conceptual methodology for this project but which I am going to leave from the discussion for now. These are ‘justice as fairness’ as relational fairness and role of accounting (Jack et al, 2018) and the role of emotions/confidence in active agency and communication, suggested by Rob Stones as part of his own work in progress on SST.

Towards an interview structure

The empirical study for the project would be designed around a conceptual methodology drawn both from strong structuration theory and from pragmatic philosophy. In terms of SST, Stones is quite detailed in his steps for undertaking empirical research.

First, the agent(s)-in-focus need to be identified and positioned on what he terms the ‘ontogical sliding scale’ in Stones (2005). For reasons noted above, in this project the agent(s)-in-focus would be intermediary businesses in food supply networks.

The notion of context analysis has been developed most recently in Stones (2015) where he gives several maps of contextual fields. Once the intermediary as agent-in-focus has been identified, then mapping the contextual field is the next step. This then facilitates the researchers understanding of how the agent-in-focus analyses their context. What/who do they perceive as external structures and which as internal? What do they perceive as constraints/enabling factors? What is their knowledge of their own context and that of networked others? How much imagination do they apply in understanding their context (or what do they choose to ignore?)

In undertaking conduct analysis, we want to know why they have acted/are acting/might act in a situation. Most importantly, we want to know how they assess possibility and how they think about future time. What are the unquestioned assumptions – the obvious one here is ‘food is/should be cheap’.

When coming to grips with active agency and outcomes we want to investigate why and how costing, pricing, assurance and other actions were chosen and communicated, and why particular means of communication (including any obfuscation or silence as well as oral, visual and written means) were used, what they were meant to achieve and whether any change was intentional or
unintentional. The aim is to elucidate how accounting decisions/communications affect what food is available where, when and to whom, and who, if anyone, profits or is disadvantaged.

The last step would be to engage the interviewees in processes of edification and imagination about future, fairer systems.

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