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Crowdsourcing Corporate Transparency through Social Accounting: Conceptualising the ‘Spotlight Account’

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ABSTRACT
This paper considers an alternative way of gathering and evaluating information on corporate social responsibility (CSR) and the actions taken towards sustainable development. Social accounting theory is currently limited in conceptualising external accounts that sit outside the description of silent or shadow accounts. With the emergence of technological platforms that enable CSR information to be collectively located, new models of stakeholder engagement are growing using the wisdom of the crowd for information collation and analyses. This paper outlines a crowdsourced platform, WikiRate, which aims to both empower corporate transparency surrounding the Sustainable Development Goals and assist in multidimensional stakeholder participation and decision making. Existing theoretical characterisations of external accounts are used as a way of understanding the WikiRate engagement model and more broadly its relationship with social accounting. Through analysis and theoretical development, this research has implications for imagining and exploring new social accountings and social accountants that can lead to emancipatory change. ‘Spotlight accounting’ is introduced as a process that illuminates global organisational transparency and sustainability through crowdsourcing by independent stakeholders.

KEYWORDS
Crowdsourcing; external account; spotlight accounting; WikiRate

Introduction

[There is significant] potential for authentic social and environmental accountability through organised crowd-sourced participation accessible to all citizens with a stake in a sustainable future. (Bebbington, Russell, and Thomson 2017, 32)

Over the last 20 or so years, there has been exponential interest in new disciplinary spaces and alternative and critical accountings that have had an emancipatory impact on social and environmental phenomena. As such, many scholars have engaged ‘social accounting’ in their social and environmental accounting (SEA) research to identify all accounts and particularly those that go beyond economic reports, such as social audits, environmental accounting, and sustainability and Corporate Social Responsibility (CSR) reporting (Gray 2002). This research has yielded significant insights into developing more holistic...
accountability (Moerman and van der Laan 2015), authentic social and environmental accountability (Bebbington, Russell, and Thomson 2017), and greater CSR transparency in social accounting. Nonetheless, there remains a growing need for new accountings that facilitate participatory forms of accountability and democracy (Brown 2009).

In 2015, the United Nations (UN) conceived the Sustainable Development Goals (SDGs) in partnership with business in an effort to unite businesses across the globe and transform organisational practices (UN 2017). Created to support the 2030 global agenda for sustainable development, these goals illuminate crucial areas of organisational practice, such as the environment, economics, sustainability, education, and health (UN 2017). The SDGs provide a framework for businesses to engage in sustainable development and CSR. Since their inception, they have been adopted by a growing number of countries, corporations, and global citizens.

Recently, Bebbington and Unerman (2018) issued a call for greater understanding of how social accounting phenomena might be transformed through the SDG framework. They articulate two key areas of interest: ways in which global stakeholders collaborate to achieve the SDGs; and how big data can potentially be used to develop insights into the SDGs that expand beyond corporate reporting. These critical areas of research can potentially lead to better knowledge on social accounting and inform organisational decision making, global consciousness, and emancipatory action. However, despite the growing commitment to sustainability shown by organisations, it seems in the last 20 years an urgency persists to respond to the question: How does one do social accounting in a way that equates to an emancipatory effect and a pragmatic impact? (Gray et al. 1997, 2).

This paper is motivated by current calls in SEA to explore ‘the role of accounting in the context of social and environmental change agendas’ (Thomson, Dey, and Russell 2015, 820). Dey and Gibbon (2017, 71) assert that a ‘particularly welcome theme [in recent accounting literature] is the re-theorising and re-connecting of impact measurement and reporting to the kind of pluralist stakeholder thinking that has been central to social accounting’. Thomson, Dey, and Russell (2015) provide insights into external accounts and how they contribute understanding to this agenda and challenge organisational performance. They identify several possibilities including systematic, partisan, contra-governing and dialogic accounting (Thomson, Dey, and Russell 2015). As an example of such accounts, dialogic accounting welcomes multiple voices and can be emancipatory in the facilitation of participation, democracy, and greater accountability among stakeholders (Bebbington et al. 2007; Brown 2009; Tanima and Brown 2016). This paper draws on external accounting theory and the properties of existing external accounts to introduce an illustrative and pragmatic case of a potential new external account – a crowdsourced account – through the example of WikiRate.

WikiRate is a newly-developed technological platform that promotes organisational transparency by communicating and advocating for reporting against the SDGs. WikiRate is a ‘collective awareness platform for sustainability and social innovation’ (Mills et al. 2016, 74) that collates and disseminates corporate information about performance in environmental, social, and governance (ESG) issues. External accounting techniques should foster visibility (Dey, Russell, and Thomson 2010), participation, influence, and meaningful engagement (Brown 2009; Gellers 2016), and WikiRate satisfies this as an open, crowdsourced, peer-produced platform. Using this platform, stakeholders source, unify,
analyse, and interpret big data sets according to the SDGs and assign performance metrics in one publicly-available place. By inviting the crowd to collate ESG performance, WikiRate is bridging a gap between corporate, academic, and social domains (WikiRate 2018). It engages and empowers multiple stakeholders to de-normalise corporate silence (Thomson, Dey, and Russell 2015) and opens a mutual space to begin a critical dialogue on transparency and disclosure.

We draw on WikiRate as an exploratory case study because of its innovative information technology (IT), its mission to spur organisational transparency and accountability (Mills and De Paoli 2018; WikiRate 2018), and its unique inclusion of external accounting and stakeholder properties. WikiRate is a new form of accounting that requires broader conceptualisations than the current paradigms, frameworks, or theories can offer. Unlike any other accounting communication platform, WikiRate follows a consumer to business (C2B) model, with the WikiRate team and external collaborators representing a crowd of social accountants. In a C2B model, individuals create value that businesses consume (Baltzan and Phillips 2010). In the development and take-up of WikiRate, the model is also evolving to a consumer to consumer (C2C) model, where diverse stakeholders use the platform and data for decision making on, for example, investment and consumption options. Through its business models, the WikiRate project aims to empower global citizens, encourage global collaboration, and engage diverse stakeholders. These emancipatory aims require further theorisation to illuminate, understand, and position WikiRate’s value and potential impact as a social account. As such, this paper explores two research questions (RQ):

1. How can we conceive of WikiRate as a social account?
2. How can a crowdsourcing platform enable new channels for social accounting?

To respond to these questions, we examine WikiRate through Thomson, Dey, and Russell’s (2015) external accounting typology. Through these principles and characteristics, we discuss and conceptualise WikiRate as a new social account to describe and position this emergent technological platform within the external accounting landscape.

The remainder of this paper is as follows: the next sections provide a review of social accounting, including the SDGs, crowdsourcing, CSR, and external accounts. Second, we present the WikiRate case study. Third, external accounting theory is introduced as a way of understanding WikiRate and its potential social accounting value and impact. Reflecting on external accounting, and WikiRate, we then introduce the conceptual idea of the ‘spotlight account’. The paper closes by identifying the theoretical and practical contributions as well as future avenues of research.

**Social accounting**

Social accounting can be thought of as encompassing all possible accountings (Gray 2002). It is used to

cover all forms of “accounts which go beyond the economic” and for all the different labels under which it appears — social responsibility accounting, social audits, corporate social reporting, employee and employment reporting, stakeholder dialogue reporting as well as environmental accounting and reporting. (Gray 2002, 687)
Social accounting is hermeneutic, emancipatory, and a powerful problematising tool (Gray et al. 1997; Thomson, Dey, and Russell 2015) that aims to aid participation and democracy (Brown 2009). Since the late twentieth century, interest in social accounting has grown significantly. However, challenges persist for research and practice that is emancipatory rather than potentially repressive (Gray et al. 1997). As a result, contemporary SEA scholars have studied other possibilities that allow organisations to address the challenges of sustainable development, e.g. Brown 2009; Bebbington and Larrinaga 2014; Tanima and Brown 2016; Perkiss and Tweedie 2017; Bebbington and Unerman 2018, to name a few.

In 2015, the UN adopted the 2030 agenda for sustainable development. This agenda, accompanied by 17 goals and 169 targets, is supported by 193 member countries. The SDGs aim to combat the economic, social, governance, and environmental challenges our world faces today – to end poverty, create prosperity, and protect the planet (UN 2017). Many have noted that the goals are unlikely to be achieved without business-led solutions that allow for scalable and innovative activity (Tuffrey 2015; WBSCD 2016). A key challenge is reporting, disclosure, and corporate transparency in pursuit of the SDGs. While various stakeholders have indicated sustainability reporting should be mandatory (ACCSR 2017), and companies are increasingly disclosing a commitment to the SDGs (UNGSII 2017), few have set specific business performance targets toward achieving them (KPMG 2018). Reporting against the SDGs is enabled by precise and nuanced targets (169 SDG targets) and indicators (232 indicators) (Taddeo 2017); however, there is not yet an established process, benchmark, or standard (ACCA 2017; KPMG 2018). The SDGs present both risk and opportunity for business, and greater engagement and implementing strategies can lead to greater value creation and business performance (ACCA 2017). Given the complexity and multidimensional landscape of the SDGs, developing benchmarks and reporting tools, changing the mind-sets of corporations to compete in an SDG informed market, and providing opportunities for responsible investment requires a community of social accountants and an inclusive social accounting system.

The internet has opened up new spaces for research and engagement (Jeacle and Carter 2011), and opportunity for social accounting communities. With the evolution and public adoption of technology into our everyday lives, great potential for crowdsourced applications that enhance organisational accountability have emerged (Bebbington, Russell, and Thomson 2017). A relatively new concept and method, crowdsourcing, is the ‘process of getting work or funding from a large group of people in an online setting’ (Business News Daily 2013, n.p). The underpinning premise of crowdsourcing for social accounting is the utility of large quantities of people, voluntarily contributing knowledge, skills, ideas, and participation towards a common goal, or for a mutual benefit (Gellers 2016). It allows a/the crowd to generate content in the form of information or support for an initiative, such as sustainable development. Crowdsourcing in the context of CSR offers opportunity to gather greater amounts of information, and do more with the information, e.g. analyse company performance. It further supports the potential to involve external voices/stakeholders/accounts in the disclosure and reporting process in a way that existing organisation-centred reporting does not do.

Social, economic, and technical platforms that share resources and skills are growing in both quantity and nature (Pettica-Harris, deGama, and Ravishankar 2018). These new platforms offer a flat and participatory business model (Gellers 2016; Pettica-Harris, deGama, and Ravishankar 2018). Shared resource and crowdsourcing platforms exist and are
continually growing in industries, such as travel and tourism, e.g. Uber (Pettica-Harris, deGama, and Ravishankar 2018) and TripAdvisor (Jeacle and Carter 2011); and in aid, e.g. Change.org’s C2B model allows people to start campaigns, attract support, and work with citizens to empower solutions and change (Change.org 2018). Crowdsourcing has even recently appeared in support of social awareness, e.g. see Gellers (2016) on the UN’s crowdsourcing processes to collect data concerning the SDGs. The WikiRate platform introduced in this paper is designed as a crowdsourced, shared resource depository of sustainability and CSR information, and conceptualised as a potential new external account.

**CSR and external accounting for sustainable development**

CSR is a form of social accounting (Gray 1997) that has been developed over the last 50 years to reflect changes in the social and political environment, such as changes in environmental conservation and labour (Soderstrom 2013). CSR can be defined ‘as the organisational practices that address the impacts of an organisation on business, society and the environment or seek to create positive societal value through core business’ (ACCSR 2017, 2). Organisations are increasingly viewing their sustainability actions as an integrated part of their CSR strategies (Williams 2017), and in 2015, over 90% of the G250 companies included CSR in their annual reports (KPMG 2015). Several frameworks have been produced to encourage and guide institutions on CSR reporting, including the Global Reporting Initiative (GRI), CDP (previously the Carbon Disclosure Project), the International Integrated Reporting Council (IIRC), the Sustainability Accounting Standards Board (SASB) (Hazelton and Perkiss 2018), and, more recently, the Task Force of Climate-Related Financial Disclosures (TCFD 2018). Insights into these frameworks and feedback from participating institutions signal support for the standing of the SDGs and the need for engagement and partnership. As a result, the UN Global Compact, the GRI, IIRC and others, have partnered to encourage global businesses to integrate sustainability reporting into their accounts, and sustainable actions into their operations (ACCSR 2017).

Despite partnerships and calls for action, CSR reporting has a number of limitations and shortfalls (Ruffing 2007). For example, the SEA literature reveals that voluntary CSR reporting privileges ‘good news’ and lacks rigorous standards and independent external assurance (Adams 2004; Gray and Milne 2004; Mills et al. 2016). Further, that it is used predominately as a management tool rather than for accountability (Dey 2003). It also privileges the use of self-serving bias by corporations when reporting social and environmental activities (Perkiss and Tweedie 2017; Vinnari and Laine 2017). Additionally, the reliability and disclosure of CSR reports have been questioned as organisations can select the indicators they wish to address (Ruffing 2007; Moser and Martin 2012). Frameworks, such as the GRI, IIRC, CDP, and SASB, have also gone under scrutiny as they lack comparable and aggregate disclosure data in areas, such as water, political donations, human rights, and carbon (Hazelton and Perkiss 2018).

Each limitation continues the discussion on the adequacy of CSR reporting in achieving sustainable outcomes (Rodrique, Cho, and Laine 2015). As a result, external accounts, e.g. alternative and counter, have been suggested as a way forward to increase transparency and accountability in areas of sustainable development (Vinnari and Laine 2017). External accounts are commentaries of organisational activity that reflect, and occasionally deflect, traditional corporate annual reporting and CSR reporting. External accounts are often
developed by stakeholders, including not-for-profits and non-governmental organisations (NGOs), governments, citizens, activists, and so on. These disclosures can take many forms, such as videos, narratives and online discourses, and are designed to illuminate ‘hegemonic discourses and bring about emancipatory change in societies’ (Vinnari and Laine 2017, 1) by making the often unheard or untold narratives of corporate activities visible.

External accounts have been employed to conceptualise and challenge organisations’ social accounting, particularly through the notion of silent and shadow accounts. Shadow accounts are reports compiled by external sources or stakeholders that aim to reveal gaps in CSR and/or silent reports (Dey 2003; Gallhofer and Haslam 2003; Dey and Gibbon 2014; Tregidga 2017). These reports exploit publicly-available corporate discourse to reconstruct reality (Dey 2003; Ruffing 2007). Alternatively, a silent account collates information available on corporate activity and presents it in its own right (Dey 2003). A silent account is constructed when information is taken from corporate accounting and transposed into a standalone report (Gray 1997). Silent and shadow accounts are becoming easier to construct given the range of company information available online, in the news, social media, and other mechanisms (see Ruffing 2007 and Moerman and van der Laan 2015 for examples in SEA). Both accounts create emancipatory potential for stakeholder engagement through their role as a ‘critically inspired counterpoint to current CSR practice’ (Dey 2003, 6). Although these accounts have been argued to potentially produce a partisan view or account (Moerman and van der Laan 2015), they can expose silences in company reporting, raise awareness (Bebbington et al. 2007), and be transformative (Parker 2011).

While current social accounting systems, corporate and other external accounts provide space for transparency of CSR and the SDGs, neither adequately encapsulate crowdsourced accounting such as WikiRate. A background on WikiRate follows before we begin to draw on social accounting theory to conceptualise the WikiRate platform.

WikiRate

WikiRate - let’s make companies better.
Together. (WikiRate 2018)

WikiRate is a collective awareness platform for sustainability and social innovation that organises corporate narratives according to the SDGs and core metrics (Mills et al. 2016). The WikiRate Project e.V., a not-for-profit organisation based in Germany, launched WikiRate in October 2013, funded by the Framework Programme 7 with a mission to crowdsource better companies (Mills et al. 2016).

WikiRate is used to collectively:

1. establish what the impacts of a corporation’s activities are and understand which practices or policies are causal;
2. identify the types of data that can be used to track companies’ performance;
3. figure out which questions are most important to ask;
4. find the answers to those questions where they are available; and
5. push companies to disclose them when they are not available.

(Mills et al. 2016, 79)
WikiRate is framed around the SDGs, which, as discussed above, act in collaboration with accounting frameworks, including the GRI. The platform is designed around metrics that ask that same question of every company with source citations. Metrics on WikiRate are mapped based on the business-relevant indicators associated with the 17 SDGs and their targets, see, e.g. *Business Reporting on the SDGs: An Analysis of Goals and Targets* (GRI and UN Global Compact 2017). Metrics are answered with numerical, monetary or free text, e.g. how many ‘incidents of discrimination’ has a company had relates to SDG 5 (Gender Equality) and GRI indicator G4-HR3-a; and what is a company’s ‘direct greenhouse gas (GHG) emissions (Scope 1)’ relates to SDG 13 (Climate Action) and GRI indicator, G4-EN15a. Contributors respond to the metrics by inputting a value and citation, or clicking ‘unknown’ where the information does not exist. This information can then be aggregated, compared to other years or companies, or used for rating/ranking companies. It can spur a company to improve its anti-discrimination policy or performance relating to its GHG emissions, for example, or alternatively, where the metric is ‘unknown’, it can encourage the company to account for this information, and make it transparent through reporting. Where a specific question is not asked or available, it is possible for the crowd to create a metric. While WikiRate collates company information into a platform that is a public repository of sustainability-related data used for analysis and critique, it also has the potential to include ‘other sources’ of disclosure, thus, providing counter information and external accounts.

The initial development of company information on WikiRate was done through web/data scraping techniques. Then, to engage the opening crowd of social accountants, WikiRate and the Principles of Responsible Management Education (PRME) co-developed the Student Engagement Project. WikiRate works with academics around the world to embed the project into higher education curriculum. Students conduct company research according to the SDGs and specific metrics, and upload this information onto the WikiRate platform (Frey et al. 2018; Perkiss et al. 2018). WikiRate also works with businesses and other NGOs around the world to conduct research on company’s sustainability actions and populate the platform.

WikiRate as a new technological database has the potential to analyse big sustainability data. Corporate Register (2018) signal that over 16,000 companies produce non-financial reports and maintains over 96,000 public reports on its online site. Further, according to the UN Global Compact, there are close to 10,000 signatories producing over 50,000 public reports in 161 countries (UN Global Compact 2018). WikiRate itself has over 20,000 companies on its public platform to date (WikiRate 2018). This large and growing pool of corporate disclosure presents a significant opportunity for WikiRate, as a social account and new channel for social accounting, to deliver greater transparency on corporate activity in support of the SDGs, the decision-usefulness of sustainability information, and moreover to empower action towards sustainable development. By compiling this information in one location, WikiRate contributes to Bebbington and Uneman’s (2018) call for research analysing the transformation potential of big data in relation to the SDGs.

WikiRate invites the crowd to gather sustainability data and collate it in one central technologically-enabled open-source database. The open nature of the WikiRate platform allows significant crowd participation, working to add, make sense and analyse sustainability related data to a public resource. The WikiRate potential user base is endless. Anyone
from anywhere with internet access, regardless of motivation, profession or skill set, has access and the ability to add information. Given the advances in technology and the growing use and accessibility of sustainability information and CSR reports, the SEA literature is yet to describe and position this crowdsourced platform as a social account. Hence, a socially edifying and flexible theoretical lens is needed to start unpacking, naming, and identifying the properties of WikiRate as a type of external account.

**External accounting theory**

To some extent, social accounting remains under-theorised because of the extensive possibilities and imaginings available (Gray 2002; Brown 2009). Many lenses have been considered, including stakeholder theory, accountability perspective, and a polyvocal citizenship perspective (Gray et al. 1997). This paper draws on the external accounting literature to better conceive and understand the role of the WikiRate platform as a social, crowdsourced account – later conceptualised as a ‘spotlight account’ (RQ1).

External accounts, as discussed, are constructed by less-powerful stakeholders as a mode to justify corrective intervention (Thomson, Dey, and Russell 2015). They create ‘alternative representations of organisational conduct and construct and communicate new visibilities and knowledge of existing situations’ (Thomson, Dey, and Russell 2015, 810). Thomson, Dey, and Russell (2015) developed a typology of external accounts that includes systematic, partisan, contra-governing, and dialogic accounts. Systematic accounts provide new knowledge about the consequences of conduct. They can include accounts of the monitoring of organisations’ activities or breach reports. Partisan accounts aim to transform technologies or conduct that is deemed unacceptable, and can include rhetoric, ironic deconstruction or critique. Both systematic and partisan accounts may be useful tactics of counter-action (Thomson, Dey, and Russell 2015). Contra-governing accounts are said to radically de-legitimise and transform existing governance systems.

Systematic, partisan and contra-governing accounts are often reflected in practice. For example, silent and shadow accounts by activists contain systematic and partisan account properties and cover a diverse range of economic or environmental reports, e.g. consultation documents and opinion polls (Thomson, Dey, and Russell 2015). However, the last type of external account, dialogic, is less represented. Bebbington et al. (2007) proposed that the online encyclopaedia Wikipedia had dialogic properties because of its participatory nature, but Thomson, Dey, and Russell (2015) claim that dialogic accounting remains largely theoretical and conceptual in SEA.

Social accounting has been promoted as a means for greater democracy and participation, and dialogic accounting and emerging forms of technology are positioned in these discussions (Brown 2009). Dialogic accountings are more receptive to social needs as they foster democratic interaction (Brown 2009). They are multi-voiced and include both organisational and external accounts that recognise multiple stakeholder’s interests and seek emancipatory governing (Thomson, Dey, and Russell 2015) and change, e.g. in relation to sustainability (Bebbington et al. 2007). Dialogic accountings support holistic thinking toward greater forms of accountability and the participation of social groups (Bebbington et al. 2007; Brown 2009; Tanimi and Brown 2016). Further, dialogic accounting contrasts monologism (Brown 2009), and this is important for the conceptualisation of the WikiRate model in the following section. Dialogism ensures a continual dialogue and
collaborative exchange with stakeholders (Brown 2009). In education for example, dialogic teaching methods invite students to offer voice and discuss/appreciate different opinions in an environment free of the teacher’s authority and power (Nesari 2015). In social accounting, all participants and stakeholders are collectively invited into the accounting process despite difference in perspective or values. This exchange accounts for multiple ideological views and greater critical perspectives. Effective participatory dialogic processes ensure collective action and participation in decision making that includes marginalised groups, thus being mindful of power relations (Brown 2009).

External accounting, through its different types, and broad participation and ideological constructs, is open to diverse accounting methods (Brown 2009). In a social accounting context, full cost accounting is considered, providing for both qualitative and quantitative data. For example, accounting frameworks that request both numerical values and narratives are valued, such as GRI G4 environmental indicators that ask for quantitative data on GHG emissions and GRI G4 human rights indicators that rely on company policy documents and other narrations (GRI 2018). The wide-ranging and comprehensive accounts generate greater trust in information as stakeholders and non-experts are more likely to be able to access and understand the data (Brown 2009), as opposed to say a 100 page annual report that encompasses multiple pages of small-print ‘Notes to the Financial Statements’. It is important to note that external accounts are not mutually exclusive and having dialogic properties, for example, does not limit an account of other external accounting properties, such as systematic (Thomson, Dey, and Russell 2015) and this is explored further in the following section.

Brown (2009) argues the need to develop new models of social accounting that engage multiple viewpoints and stakeholders. A crowdsourced account is one model that can be explained as having external account properties that can act as a vehicle for creating new visibilities and social meanings, and for involving external stakeholders, individuals, communities, and institutions into the accounting process. To reflect on how a crowdsourced platform can enable new channels for social accounting (RQ2), we attempt to link external accounting with a specific business model of collaborative exchange, WikiRate, and explore its implications for social change. In doing so, we highlight several unique characteristics of WikiRate, including its IT and crowdsourced design; its focus on partnership, community and performance; and the motivations for its use. The characteristics of WikiRate as a new external account are informed through the principles of external accounting theory (Brown 2009; Thomson, Dey, and Russell 2015) and some initial research on WikiRate by Mills et al. (2016) (see also Mills and De Paoli 2018). Engagement with the WikiRate platform is also a factor (see wikirate.org). Motivation is discussed as a way of forecasting future uptake and the viability of the platform (Mills et al. 2016).

**WikiRate as a crowdsourced account**

The need for sustainable development-focused social accounts is increasing in importance as progress toward the SDGs evolves. A recent report by the Business and Sustainable Development Commission (2017) suggests that businesses that align their resource use and workforce management with the SDGs will have a 5–15 year advantage in the sustainable playing field. In an environment where the likelihood of drastic regulatory responses from governments is increasingly high, social and environmental indicators are essential to
understanding and improving performance. This requires continual conversation on company impacts, and significant on going communication between companies and their stakeholders.

Through external accounting, the interests and voices of multiple stakeholders can be accounted for (Brown 2009; Thomson, Dey, and Russell 2015). WikiRate is a crowdsourced, peer-produced platform1 (WikiRate 2018) that has many external contributors and users representing a range of stakeholders (Mills and De Paoli 2018). Crowdsourced platforms can be designed according to varying models. Take, for example, TripAdvisor (Jeacle and Carter 2011). In its C2C model, TripAdvisor collates the knowledge and experience of the crowd to help customers with travel options – who to fly with, where to stay, and so on (Jeacle and Carter 2011; TripAdvisor 2018). In addition, the Good On You application (Good On You 2018) seeks to change the world through shopping choices, by giving customers a platform to rate the social and environmental impact of clothing brands, more ethical alternatives, along with a forum for the public to share their views and knowledge. This C2B model is similar to that of WikiRate with the original business model allowing open access to record data with the hope of emancipatory change (Brown 2009), that is, to spur company transparency and responsiveness. Since inception, the growth and use of WikiRate has evolved to a C2C business model and demonstrates the infiltration of crowdsourcing in diverse industries to raise social partnerships and awareness in consumer choice (Baltzan and Phillips 2010).

To engage wide participation and collaboration that avoids power dimensions, crowdsourced accounts use IT and offer free access. Access to the WikiRate platform, for example, is free and accommodates any stakeholder with a smart device and an internet connection. During the initial design and population of ESG performance onto WikiRate, Mills and De Paoli (2018) identified the participatory groups to include academics and their students, NGOs, IT professionals, and companies. Further, WikiRate facilitates ‘genuine and informed citizen participation in decision-making’ as called for by Boyce (2000, 55). In its original C2B model, WikiRate’s user base includes companies that want to spur action and reporting on sustainability, as well as undertake comparisons and performance reviews. And, in its evolving C2C model, WikiRate participants include investment funds and investors that consider ESG performance in their investment decisions; and consumers who influence corporate behaviour based on purchasing choices or promote improved ESG performance through the channels available to them, such as social media. This range of stakeholders can be collectively identified as social accountants.

The collection of multiple voices and the participatory nature of crowdsourced accounting raises both benefits and challenges. Jeacle and Carter (2011) elevated the issue of credibility in their research on Trip Advisor. Despite processes in place to limit fake reviews and other platform challenges that emerge from free labour, the authors highlight trust as a key component of a successful crowdsource platform. Similar to Trip Advisor, trust in WikiRate’s crowdsourced accounting is established because of the mutual motivations for researching and engagement. While greatest engagement will emerge from willingness to collaborate for action on sustainability, this is not to say that crowds could be mobilised to ‘hack’ the information or present bias accounts; and this is a risk with crowdsourced platforms. The trust, governance and accountability of WikiRate is enhanced through data quality checks and verification (Mills et al. 2016). WikiRate includes
a ‘buddy check’ function, which increases the credibility of crowdsourced research. Each metric indicates whether the information provided has been verified against the original source.

Crowdsourcing can increase productivity through effective participatory processes while decreasing labour costs (Business News Daily 2013). In the case of WikiRate, company ESG information can be sourced, analysed, and populated onto the platform at no expense. To aid the initial accumulation of data, WikiRate is piloting student higher education projects that use WikiRate in curriculum (see Dean, Gibbons, and Perkiss 2018; Perkiss et al. 2018). Given that participants in the crowd are not employees, they cannot be controlled. Rather, they are compelled to contribute through a unified mission or other sources of satisfaction, such as aiding corporate transparency surrounding the SDGs.

All crowdsourced accounts are different in nature and content. However, for a successful participatory design, crowdsourced accounts need to have common standards and indicators for non-experts and greater decision usefulness (Mills et al. 2016). WikiRate offers a database where all company information can be populated and made visible and transparent. Similar databases do exist, such as Oxfam, Greenpeace, or other platforms like CSRHub.com. The benefit of this for WikiRate is it reduces the effort of having to filter through cumbersome CSR reports to answer a question relating to a specific indicator or index (Mills et al. 2016). The platform provides space for qualitative information, additional research and sources, and non-quantifiable performance reviews. However, further development is required to ensure that quantitative information is prioritised for informing metrics (Mills and De Paoli 2018). The researched metrics and values/data points of WikiRate ask the same question of different companies for a particular year and require a ‘source’ or reference to be included (see wikirate.org). This helps accuracy in comparing and aggregating data, even where information is ‘unknown’. Crowdsourcers are driven to provide information for each company according to a specific SDG metric and indicator. Consistent metrics also make access and the comparability of information easier for stakeholders to analyse, appraise, and make decisions on performance according to their own needs.

Rating performance is another key characteristic of crowdsourced accounts. Platforms such as Trip Advisor, Uber and Good On You all encourage reflection, opinions, and accountability of goods and services (external accounts), which lends itself to trust and emancipatory governing (Thomson, Dey, and Russell 2015). WikiRate also provides a mechanism for rating performance. A ‘WikiRating’ score has been designed to report on a company’s ESG performance and encourage/influence sustainable behaviour through competitive ESG performance among companies, for example, and by responding to stakeholder demands (Mills and De Paoli 2018). The rankings are based on company performance according to SDG-informed metrics and, therefore, limit abuse or bias by participants (Jeacle and Carter 2011). However, one of the limitations of WikiRate in its early stage is that the data is largely sourced from corporate-controlled CSR and sustainability reports (Mills and De Paoli 2018). Therefore, the limitations outlined earlier, including reputational focus, greenwashing and legitimacy, remain.

While crowdsourced accounts embody several dialogic principles, they do not meaningfully represent significant dialogic characteristics as a whole and, is therefore, not limited to this external accounting type. Manetti, Bellucci, and Bagnoli (2017) emphasises
authentic dialogic interaction depends on important elements, especially around complexities involved in consensus building. WikiRate in its current form falls short on the capability of functioning as a platform for authentic dialogic interaction and consensus building. Instead, crowdsourced accounts draw on other characteristics of external accounts to encompass multiple stakeholder voices/accounts/evidence and create new visibilities in the accounting processes.

WikiRate has diverse external accounting practices, which we have collated into a potential new form of external account – crowdsourced account. It does not aim to ‘shame’ a company or be used as ‘ammunition’, similar to O’Sullivan and O’Dwyer’s (2009) evaluation of some external accounts, but encourage transparency and improved ESG performance through new channels that support greater dialogue and evaluation. Further, WikiRate targets an organisation’s conduct and engages with a broader range of stakeholders similar to a systematic account (Thomson, Dey, and Russell 2015). It also has properties of silent accounts, in that it relies on disclosures produced by companies that are not easily accessible, and re-orders information for greater use by stakeholders. However, in the current model where WikiRate relies on company-produced accounts, a platform to engage alternative and counter accounts is limited. This will affect WikiRate’s uptake until other sources of information and evidence are brought in (Mills and De Paoli 2018), including social audits, media sources, opinion polls, or other stakeholder’s voices (i.e. examples of systematic and partisan external accounts (Thomson, Dey, and Russell 2015)). Finally, WikiRate is designed on the SDGs, which may obtain some degree of contra-governing accounts where the focus is on radical transformation of existing governance and the critique of knowledge and ideology (Thomson, Dey, and Russell 2015). However, this is not the current agenda of the WikiRate platform itself.

Crowdsourcing for social accounting requires motivation for participation. For instance, do you want to tell an audience that the restaurant you went to was amazing? Or that your Uber driver was driving to fast? Different participants have different reasoning and seek different outcomes for embedding themselves in a social movement or arena (Thomson, Dey, and Russell 2015). So in its evolving C2C business model, what might motivate other stakeholders to contribute to WikiRate? Mills et al. (2016) posits one response – that NGOs are seeking closer engagement with their members and a platform for narrating company ESG performance. Another reason, from those in higher education, could be that WikiRate offers an opportunity for academics to embed research on sustainability into their curriculums (Dean, Gibbons, and Perkiss 2018). From a C2B, business perspective, the researched metrics provide rankings and standings of participating companies that showcase impact, innovation, and best practice relating to ESG performance. In turn, this aids company reputation and position (Mills and De Paoli 2018). Overall though, in a C2B model (Baltzan and Phillips 2010), it is the public that creates value, and as has been shown, there is value by way of the users’ data input, as well as through use of the public who engage as producers and/or potential consumers. While the uptake and impact of WikiRate is yet to be realised, we can follow its progress by identifying the platform in the social accounting space. In future, we will have the ability and academic support to analyse WikiRate’s output and pragmatic impacts, such as how corporations have used WikiRate or adopted behaviours as a result. More broadly, we can investigate WikiRate’s wider societal impact (Mills and De Paoli 2018).
While the impact of crowdsourced accounts and WikiRate is being evaluated, our theories and framings of social accounting need to keep abreast of technological and social advances. Although the concept of social accounting has been around since the 1970s, the field is replete with movement and change that requires critical, contemporary examination. Therefore, at this time, we can test the external accounting properties of WikiRate according to individual and community participation, social well-being, accountability towards achieving SDG goals, and the development of a greater critical understanding of the environment (Bebbington et al. 2007; Brown 2009). Returning to our first RQ, we can further use this case study and its properties to introduce a new form of external, social accounting that shines a bright collective light on sustainable organisational development.

**Discussion: a ‘spotlight account’**

Reflecting on the justification for proposing RQ1, there are currently limited mechanisms for identifying a crowdsourced platform for sustainable development as a form of external account. While the above discussion draws on the tools of social accounting to position WikiRate through the defining features of available external accounts, e.g. systematic, dialogic, silent and shadow accounts, they simply do not encapsulate WikiRate’s unique characteristics. Metaphorically, the discourse on silent and shadow accounts suggests a position of deficit and modesty, that is, *silent* suggests a state of being *quiet or inaudible*, while *shadow* suggests something that *follows* behind another, something that is *concealed* or *superseded*. But, WikiRate is not mute or noiseless, nor it is trailing – it has the potential to seek transformation by making corporate actions and impacts heard, and is at the forefront of possibilities of transparency and accountability. Conceptually, WikiRate does have some properties of external accounts (Thomson, Dey, and Russell 2015) as mentioned above. However, what is significantly unique and innovative about this account is the use of the *crowd and technology* as a way of creating new visibilities and channels for participation, and making company performance more accessible. When the two are combined, this approach offers broader stakeholder groups a space to engage.

We, therefore, posit the introduction of a new form of external ‘crowdsourced’ account we call the ‘spotlight account’. Spotlight accounting denotes the process of systematically collating crowdsourced information, including data on sustainable development in a central, public database for shared utility. Spotlight accounts illuminate global organisational transparency and disclosure practices by centrally locating and recording information to enable comparability, aggregation, and other analysis from content provided by independent stakeholders. The term ‘spotlight’ is an astute selection for its visual and representative imagery. Symbolically, a spotlight emerges when multiple lights illuminate a single point and all that resides there. And, in giving centre stage to a space, all else is contrasted in darkness. Imagine that each light contributing to the spotlight represents a stakeholder or to a member of crowd that uses this technology to brighten sustainability information for the public to see and use. Looking back at the sea of lights from the spotlight exposes the locations and obscurities of organisational transparency where the darkness falls.

Bebbington et al. (2007) argue that experimenting with accounting technologies and forms of engagement opens up possibilities for greater accountability. Additionally,
Gellers (2016) notes that while crowdsourcing has been a process of enquiry in IT for a long time, the implications for business and accounting are only now emerging. Spotlight accounting is possible through technological innovation, which aids participation, inclusiveness governance, and decision making (Gellers 2016). It is perpetuated by the possibilities of the platform itself, but also through the public saturation of technological devices. Every person that holds a phone or other device with internet capability is empowered as a stakeholder in a socially united initiative. Because technology allows each member of the public a voice, collectively, brighter lights can be shone on issues than ever before.

In spotlight accounting, the external and crowdsourced collaboration of corporate information aids in presenting comparative accounts of information and greater transparency. This has been seen elsewhere, e.g. in Trip Advisor, Uber, and more recently in Blockchain where external and anonymous users of the online global community contribute to the auditing of information (Blockchain 2018). With the dialogic characteristics of spotlight accounting, accountability is coveted through the idea of each member in the ‘crowd’ acting as a ‘citizen accountant’ (Bebbington, Russell, and Thomson 2017). This group of ‘accountants’ is unique as it blurs the lines between the expert and layperson, drawing on multiple skills, knowledge, and capacities for analysis and account-giving. Bebbington, Russell, and Thomson (2017, 32) argues that such processes that use ‘citizen accountants’ can have a ‘significant impact in reducing the number of stupid decisions taken, challenging foolish notions of those in power and avoiding many a blunder’. It also presents opportunity and possibility for thinking, openness, and diversity, which Gallhofer (1992) argues as important.

Our role as ‘researchers, scholars and professionals should be to “unpack” and influence contemporary resolutions of paradox … [We] need to be more a social movement than a profession, regain our sense of urgency, and avoid the tendency to become “one-sided”’ (Rappaport 1981, 1). A spotlight account combines aspects of corporate reporting and other communication – external accounts – all sourced by varying stakeholders, and aimed at pursuing a common goal. Ideally, a spotlight account – crowdsourced technological platform – will provide an arena for company-produced information, re-arranged for greater access and usefulness, that is, have properties of silent accounting. It will provide space for broader engagement and accounts of information produced by stakeholders, including NGOs, government or consumers such as opinion polls, media posts and shadow information. In doing so, we may see the introduction of systematic accounts that provide evidence and challenge the acceptability of company conduct, or contra-governing accounts that are less emotional and context specific, but aid in the legitimation process (Thomson, Dey, and Russell 2015), e.g. the United Nations 17 global SDGs.

Three risks exist in the conceptual design of the spotlight account. First, where crowds collaborate because of alternative aims or motives, for instance, the presentation of bias information. While this can distort the spotlight, mechanisms such as producing evidence of uploaded data and verifiability, enhance the credibility of a spotlight account. The second, where crowds use the platform to shame, blame, or antagonise a company. This can be the case of partisan accounts that are more emotional and can encourage, for example, the boycott of products or disinvestment in corporations (Thomson, Dey, and Russell 2015). The third risk is that the crowd – voices of external stakeholders – may simply become enrolled into maintaining and moderating existing behaviour,
rather than somehow challenging it. The multiple stakeholder focus of spotlight account-
ing has the potential for emancipatory change, e.g. in the case of WikiRate to move the sustainability discourse beyond the complexity that has arisen post-Bruntland (Sneddon, Howarth, and Norgaard 2006). Therefore, the objective should not be to maintain the status quo or destroy a company’s reputation, but to use new accounting technologies to encourage innovation, evaluation and better performance, and shine a light on those deserving praise.

**Conclusion**

Appeals for enquiring into improved corporate social responsibility (CSR) and sustainable and social accounting practices (see Gray et al. 1997; Gray 2002; Bebbington and Larrinaga 2014; Perkiss and Tweedie 2017), as well as accounting scholarship relating to the Sustainable Development Goals (SDGs) are evident (Bebbington and Unerman 2018). This paper has responded by exploring social accounting theory and avenues for greater democracy and participatory accountability (Bebbington et al. 2007; Brown 2009; Gellers 2016) and their emancipatory impacts (Thomson, Dey, and Russell 2015).

Referring to Thomson, Dey, and Russell’s (2015) external account typology, we have showcased an alternative way of gathering and evaluating information on CSR and the actions taken towards sustainable development. WikiRate was presented as a crowdsourced platform that organises environmental, social and governance (ESG) performance according to the indicators and metrics of the UN’s SDGs (Mills et al. 2016). While it is currently in its pilot phase with an educational focus and not without its limitations (Mills and De Paoli 2018), we have analysed WikiRate as an illustrative example of a potential new external account – a crowdsourced account – to conceptualise ’spotlight accounting’. With new technological advances and social innovation, crowdsourced and peer-produced online platforms have a much broader potential user base and setting for the production and analysis of various external accounts, including silent and shadow information. Through crowdsourced accounts, spotlight accounting can overcome challenges of stakeholder participation and, in the case of WikiRate, access to sustainable development information. It can seek transformation through greater corporate transparency and assist stakeholders in their decision making.

This paper has made several contributions to social and environmental accounting (SEA) research and the accounting discipline, namely in the imagination of new social accountings and a new spotlight account. In using the properties of external accounts, we were able to explain the consumer to business (C2B) and emerging consumer to consumer (C2C) model of the WikiRate platform to engage greater social accounting and encourage the accumulation of global social accountants. This paper has illustrated an innovative and operating crowdsourced platform, WikiRate, that can be explained by multiple characteristics of external accounts and can open new channels for involving external stakeholders in the accounting process. In doing so, this research offers avenues for greater accountability and stakeholder participation – that is, participation between society, educators/students, corporations and NGOs – to encourage pragmatic responses and actions for sustainable business. Finally, in conceptualising spotlight accounting, we have identified a new form of account that, for a change, does not ask businesses to do more, but rather for society to be more engaged.
Practical implications also surface in that, through communicating the case of WikiRate, academics are able to explore and become more involved in the platform for research, collaboration, and developing higher education curriculum (see Dean, Gibbons, and Perkiss 2018). Companies may seek to engage and compete in an SDG-informed market, and other stakeholders can refer to WikiRate to participate in more responsible investment and sustainably-focused consumerism (Mills and De Paoli 2018). While evaluative practices in terms of the new visibilities and transformative impacts are vital (Thomson, Dey, and Russell 2015), this paper has positioned one new account for future research to test its user uptake and analyse the potential impact for sustainable development in social accounting.

Notes

1. WikiRate enables a situated peer-production community (Mills and De Paoli 2018). That is, not only is information on WikiRate crowdsourced, but the platform production and coding is also open-sourced for programmers to modify the design and develop more robust ESG performance metrics. The IT design of WikiRate is beyond the scope of this paper.
2. The neutrality and verification discussed relates to the research and information populated on the platform. It does not ensure accuracy or neutrality in the original company disclosure. Therefore issues such as impression management and legitimacy (as discussed earlier) may remain (see e.g. Ruffing 2007; Bebbington and Larrinaga 2014; Perkiss and Tweedie 2017).
3. The theories, challenges and limitations of CSR reporting have been discussed heavily in SEA research and, while recognised in the case of WikiRate, they are beyond the scope of the paper and conceptualisation of a new external account.

Disclosure statement

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