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The (non)enactment of intelligent accountability through stakeholder engagement: A micro-processual perspective

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ABSTRACT

This paper examines the role of individual actions in shaping accountability relationships by adopting a micro-level perspective. Drawing on the concept of intelligent accountability, it presents a three-phase processual model to analyse the unfolding of a stakeholder engagement plan within a large firm. Despite the firm's president aiming to foster inclusion and participation, managers exhibited varied and often conflicting micro-actions during face-to-face stakeholder meetings. This misalignment led to an 'intent-action paralysis,' resulting in unintended relational consequences that hindered change and long-term stakeholder relationships. The study underscores the value of micro-processual analysis in advancing accountability and stakeholder engagement research, offering insights into their inherently relational dynamics. It contributes to the broader discussion on the challenges of enacting intelligent accountability, stakeholder engagement and the associated responsibilities.

1. Introduction

Nowadays, the need to enhance accountability across various domains has been widely recognised, driven by the growing emphasis on corporate social responsibility and sustainability principles (Agyemang, 2024; Contrafatto et al., 2020; Sinclair, 1995). Growing attention has been given to examining the mechanisms and practices through which accountability is (or is not) achieved (Agyemang, 2024; Lauwo et al., 2022; Milne & Gray, 2013; Unerman & Bennett, 2004). Accountability requires organisations to adopt wider responsibilities in designing and conducting their activities and operations, including recognising the interests of their stakeholders (Gray et al., 1997).

Stakeholder engagement is a key accountability mechanism for sharing information, enabling dialogue and promoting change (Dey, 2007; Kaur & Lodhia, 2018; Owen et al., 1997; Rinaldi et al., 2014). However, stakeholder engagement has been scrutinised because its effectiveness might be often hindered by the self-interest of business, which might neglect to consider the others' perspectives (Egbon et al., 2018; Georgakopoulos & Thomson, 2008; Kujala et al., 2022). In particular, this stream of literature has challenged the effectiveness of the different accountability mechanisms, including stakeholder engagement, which are used by

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organisations and implemented by their managers (Boström, 2006; Dey, 2007; Milne et al., 2009; O'Dwyer, 2005). However, the existing literature does not sufficiently analyse the inter-actions carried out by the involved actors, particularly from a micro-level perspective.[1]

A micro-level perspective underlines the importance of understanding the individual-level actions related to the functioning of organisations and institutions. Individual-level components such as ability, perception or values are important elements of analysis for understanding collective phenomena (Hallett & Hawbaker, 2019; Tolbert & Zucker, 2020; Zucker & Schilke, 2019). Furthermore, translating aspirations and decisions into actions requires the intervention of individuals who shape accountability outcomes. Accordingly, a micro-level perspective—complementary to macro- and meso-level analyses (Hallett & Hawbaker, 2019; Tolbert & Zucker, 2020; Zucker & Schilke, 2019)—provides in-depth explanations of how specific processes unfold and why do (or do not) achieve their desired aims within organisational contexts, as a result of the actions and inter-actions of individuals and groups (Power, 2021).

The present paper adopts a micro-level analysis (Grisard et al., 2020; Sinclair, 1995) to examine *how* accountability unfolds *with-in* and *through* stakeholder engagement, augmenting the existing literature on accountability. In particular, we investigate the following question: How do individual actions of managers allow accountability to unfold? Studying, at a micro level of analysis, how managers inter-act with stakeholders, negotiate conflicting interests, and manage different expectations enables us to illuminate the inner dynamics of accountability as they unfold (O'Dwyer, 2005; Rajala & Kokko, 2022). In doing so, our study offers a more nuanced understanding of corporate accountability and its inner unfolding mechanisms.

Roberts' (2009) concept of intelligent accountability is integrated with a three-phase processual framework (i.e., purpose setting, collective exploration, and implementation deployment), developed by drawing on the literature on accountability and stakeholder engagement (see Contrafatto et al., 2015; Lane & Devin, 2018) to offer theoretical insights for framing our analysis. Intelligent accountability emphasises that understanding emerges through dialogue, questioning, and ongoing assessment. It aspires to create meaningful inter-actions and reduce opportunities for manipulation by promoting humility, patience, and generosity toward oneself and others (Roberts, 2009). Intelligent accountability involves situating performance measures within their organisational and social context to grasp their relevance and accuracy, contrasting with the decontextualization which is often seen in transparency-related accountability (Roberts, 2009). Given its conceptual stance, intelligent accountability serves as a powerful analytical lens for the analysis of stakeholder engagement. Its integration with a processual lens offers the possibility to uncover and critically analyse the dynamics of engagement and responsibilities to and for each other within the complex systems of relations upon which the different actors rely for their success (O'Sullivan & O'Dwyer, 2009). The proposed framework aids us in critically analysing accountability by focusing on its design, implementation, and outcomes and by looking at these phases from the perspective of the individual's actions.

Empirically, the paper draws on a field study of a large organisation, an Italian consumer co-operative firm (i.e. Alpha), which implemented a stakeholder engagement plan to enhance its accountability. Co-operatives are interesting type of organisations to explore (O'Dwyer & Unerman, 2016) because both accountability and stakeholder engagement processes are at the core of their governance model (Contrafatto et al., 2019; International Cooperative Alliance, 2015).

The present paper, which relies upon the analysis of the failure of the above mentioned d stakeholder engagement plan, provides valuable insights into the complexities and unintended relational consequences that an organisation and its managers face when attempting to enact an intelligent form of accountability through face-to-face inter-actions with stakeholders. Our analysis, in particular, shows how an organisation, as a result of its managers' actions, may (or may not) be committed to the continuous improvement of accountability, stakeholder relations and related responsibilities. Our case study departs from the internal needs (*inside-out*) of Alpha to improve its external accountability; therefore, our paper provides a different and complementary perspective of analysis compared to previous literature, which has tended to examine accountability-related issues as a reaction to external pressures (*outside-in*) (Ghio & Verona, 2022).

The analysis provides two main contributions. First, it explores the potential of enacting intelligent accountability as an *aspiration* (Andon et al., 2015). Our findings reveal that intelligent accountability was impeded, and thus substantially unachieved, by a form of managerial 'intents-action paralysis', which ultimately led to some, though unintended, relational consequences. By providing an in-depth analysis of the relational nature of accountability at a micro-level, our paper offers a more nuanced understanding of how intelligent accountability *with* and *for* stakeholders (does not) unfold. In doing so, we contribute to an emerging field of research that examines how individual actions inter-act with and influence broader processes, including accounting and accountability, at the macro and meso levels (Grisard et al., 2020; Tolbert & Zucker, 2020).

Our paper also contributes to the analysis of wider accountability through stakeholder engagement and related responsibilities by unveiling a blurred accountability space, i.e. an area where no one had, or will to have, the responsibilities for the discussed issues. The present paper reveals that accountability, particularly through face-to-face engagement with stakeholders, may unfold within a blurred space that does neither destroy nor harm the relationship nor promote learning and collaborative efforts (Georgakopoulos & Thomson, 2008), rather it is contingent on the authority and knowledge of the individuals involved and dependent upon continual negotiation between them. In other words, although accountability may unfold, this does not necessarily mean, as in our case, that the related responsibilities are enacted and broader aims for sustainable change are achieved.

In section 2, the paper presents a literature review. Section 3 describes the theoretical framework adopted, while sections 4 and 5 describe the research methods and report on the empirical analysis. Section 6 provides discussions and final remarks.

[1] In this paper we use the word *inter-act*, instead of the common term interact, to emphasise a more reflexive view according to which 'actions' are constructed *with* and *within* the relations with others.

2. A literature review of accountability, stakeholder engagement and individual actions

Accountability refers to the "giving and receiving [of] accounts" (Willmott, 1996, p. 24) and to the "giving and demanding of reasons for conduct" (Roberts & Scapens, 1985, p. 447). Bovens (2007, p. 450) defines accountability as "a relationship between an actor and a forum in which the actor has the obligation to explain and justify his or her conduct; the forum can pose questions and path judgment, and the actor may face consequences". Hence, accountability implies a relationship between an organisation and its stakeholders, requiring inter-action and engagement. Stakeholder engagement is an important accountability *mechanism* since it requires an organisation to involve stakeholders in identifying, understanding and responding to its sustainability issues and to report, explain and be answerable to them for the undertaken decisions, actions and performance (Rinaldi et al., 2014).

The relationship between accountability and stakeholder engagement has been the focus of research for a long time (Gray et al., 1997; Kujala & Sachs, 2019; O'Dwyer, 2005; O'Dwyer & Unerman, 2016; Tregidga & Milne, 2022; Unerman & Bennett, 2004). Some studies have shown that stakeholder engagement may act as an effective mechanism of accountability, fostering organisational changes to include stakeholders' concerns in organisational decisions and actions (*e.g.* Kaur & Lodhia, 2018). Conversely, it has been contended that stakeholder engagement may evolve into a firm-centric instrument, primarily driven by organisations' self-serving motives without any signal of accountability (Egbon et al., 2018; Phiri et al., 2019; Unerman & Bennett, 2004). Furthermore, stakeholder engagement may reflect a reputational intent by which organisations report (good) performance to stakeholders and, as such, try to enhance their legitimacy (Bebbington et al., 2008; Owen et al., 2001). On the other hand, it has been argued that for stakeholder engagement to be effective, it has to be supported by institutional reforms that allow for a credible involvement of stakeholders in the decision-making process of organisations and sustainability topics (Abhayawansa et al., 2021; Archel et al., 2011; Lauwo et al., 2022). Literature has, therefore, maintained that the potential of stakeholder engagement in enacting accountability is still arguably contested.

A relative unexplored topic concerns the analysis of the micro-level perspective of how individuals operate and contribute to the unfoldment of accountability in the context of stakeholder engagement (Agyemang et al., 2017; Rana et al., 2022). Literature underlines the influence of individuals (Dixon et al., 2006; Jayasinghe & Soobaroyen, 2009; McKernan, 2012), suggesting that individual actions are critical in shaping the dynamics and outcomes of accountability (Jacobs & Walker, 2004; Maine et al., 2023) and stakeholder engagement (Mitchell et al., 2022). When interacting with stakeholders, managers face various challenges, such as balancing competing interests, values and identities, managing limited resources, and addressing diverse expectations (Grisard et al., 2020). They may adopt hindering strategies and mechanisms to stop the challenges and stakeholders' criticisms, such as neglecting transparency, reducing open communication, or stopping collaboration (Bridoux & Stoelhorst, 2022). Conversely, managers may be more dialogically oriented by critically reflecting and examining the organisation's actions, identifying areas for improvement, listening to stakeholders' voices, and enacting changes *with* and *for* stakeholders (Bridoux & Stoelhorst, 2022; Grisard et al., 2020).

Consequently, there is an inherent, and still under-analysed, complexity concerning how managers inter-act, also with stakeholders, to enact accountability. Thoradeniya et al. (2022) argue that managers who prioritise sustainability and see this as a strategic topic are more likely to implement inclusive and collaborative accountability mechanisms. Rupp et al. (2013) empirically show, through an experiment, that individual perceptions and values of corporate social responsibility are fundamental in driving (dis) engagement activities of the organisations. Bebbington et al. (2007) conceptually outline organisational experts' role in facilitating conversations between different actors in the context of stakeholder engagement. Frey-Heger and Barrett (2021) outline that managers exposed to social accountability problems risk progressively developing a rather myopic perception of others' needs, implementing ineffective actions. Korschun (2015) introduces the concept of "boundary-spanning employees" to explain that some employees can substantially impact organisational performance based on the relationships they build with external stakeholders.

All these studies emphasise individuals' various impacts on enacting accountability mechanisms. Nevertheless, despite the significant contributions offered by existing research, we observe a relative lack of analysis of how managers and stakeholders inter-act and how these interactions enable or obstruct accountability to unfold (Baker & Schaltegger, 2015; O'Dwyer, 2005). Moreover, there needs to have more empirical investigation of how managers act and provide accounts of their organisation in the presence of stakeholders (Passetti & Rinaldi, 2020; Unerman & O'Dwyer, 2008). Furthermore, while many of the existing papers focus on the values and perceptions of the managers involved (Azambuja et al., 2023; O'Dwyer, 2003; O'Dwyer, Unerman, & Hession, 2005; Rupp et al., 2013), very few studies have in-depth analysed how the actions of the managers influence the construction and enactment of accountability, in particular during face-to-face inter-actions with stakeholders. Maine et al. (2023) contend that addressing accountability challenges is crucial for managers in understanding their responsibilities towards various stakeholder groups. Similarly, Korschun (2015) emphases the importance of further research into the inter-actions between managers and stakeholders. Grossi et al. (2024), in particular, suggest of "going beyond the well-investigated organisational level to explore micro-level interactions" (p. 8) at groups and individual level in the context of accounting and accountability studies and hybrid organisations (see also Bénet et al., 2024).

This illustrative literature review highlights the importance of deepening the analysis of how individual actors perceive, interpret, construct and inter-act with and during the enactment of accountability mechanisms and related responsibilities. The focus on the individual level, which complements the most established macro and meso approaches of the existing literature (Power, 2021), offers a nuanced understanding of how accountability unfolds *with-in* and *through* the actions of individuals involved in establishing and cultivating the related mechanisms, including stakeholder engagement.

3. The theoretical framework of analysis

Existing literature offers several useful lenses for analysing accountability, including arena approach (Georgakopoulos & Thomson, 2008), legitimacy theory (Parker, 2005; O'Sullivan & O'Dwyer, 2009), stakeholder theory (Collier, 2008; Kaur & Lodhia, 2018; Phiri et al., 2019), institutional theory (Archel et al., 2011), and dialogic theory (Dillard et al., 2024; Passetti, Battaglia, Bianchi, & Frey, 2019). In this paper, we integrate Roberts' (2009) concept of intelligent accountability with a three-phase processual framework, i.e., purpose setting, collective exploration, and implementation deployment (Contrafatto et al., 2015; Lane & Devin, 2018) to provide theoretical insights for our analysis of empirical evidence.

3.1. Transparency vs intelligent accountability

Transparency is often portrayed as a necessary condition for preserving democracy and facilitating responsible governance and accountability, through greater involvement of stakeholders in the conduct of the public's activity or in business decisions (Halachmi & Greiling, 2013). However, while transparency has the potential to reveal hidden aspects of organisational life and performance to stakeholders, its constant need for disclosure of "all" information may distort communication (Roberts, 2009, 2018). Roberts underlines the performative nature of transparency, which can lead to (un)intended consequences such as fostering blame-avoidance, gaming metrics, rhetoric claims or self-defensive actions by the organisations and actors involved (Hood, 2007). Hence, greater transparency may be controversial as it may make certain aspects and issues undiscussable due to the fear of the dominant organisations of losing control over these (Bianchi et al., 2024). As a result, this might jeopardise accountability's effectiveness and its potential for enhancing trust, dialogue and change (Roberts, 2009). This transparency-focused accountability, which "is an alluring but deceptive ideal" (Roberts, 2018, pp. 53–54), may not be able to respond to the needs of different actors, who, while calling for more information, also require critical discussions, analyses and explanations (Roberts, 2009; O'Regan et al., 2022).

Intelligent accountability, in contrast, aims to foster trust, responsibilities and a deeper understanding of the existing interdependencies between actors (Roberts, 2009, 2018). Intelligent accountability is not based on the search for greater transparency; it draws on a reciprocal *responsibility* to inform, explain, and discuss *with* others. This type of accountability differs significantly from transparency-based accountability. Inspired by Butler's work, Roberts (2009) explains that intelligent accountability is grounded on the humility of acknowledging one's own limitations. This shifts away from the apparent perfectionism often associated with transparency, as intelligent accountability seeks to embrace, instead, more context-dependent analyses. Rather than fostering competition or isolation, intelligent accountability aims to promote collaborative and compassionate inter-actions, by emphasising the inter-connectedness of actors and actions and their consequences on others (Roberts, 2009, 2018). Roberts (2009, 2018) also underlines the importance of enacting active inquiry, i.e. listening and questioning, which lead to reflexive analysis and informative dialogue. By focusing on intelligent accountability, organisations and their managers can promote more ethical practices through in-depth and contextually-informed engagements. Accordingly, intelligent accountability conceptually fits with the idea of stakeholder engagement as a transformative and enabling accountability mechanism (Gray et al., 1997).

In face-to-face encounters, at the core of intelligent accountability, information and communication unfold, enabling the actors to compare (rhetorical) claims with actual practices and performance. Such information and communication make visible the responsibilities of an organisation beyond narrow economic signalling, thus fostering collaborative engagement and building stakeholders' confidence to express their perspectives and views (Greiling & Spraul, 2010). Agyemang (2024) emphasises that information is crucial in empowering stakeholders. By making information more accessible and understandable, stakeholders may better grasp their importance and become more involved in the decision-making. This perspective aligns with Andon et al. (2015), who emphasise the need to ensure that even less influential stakeholders should be well-informed and capable of participating effectively, thus underlying the centrality of information for stakeholders. Information for stakeholders requires a social accounting system (Dey, 2007; Gray et al., 1997). For these reasons, organisations are expected to construct their social accounts and present information about their activities to affected stakeholders to fulfil their accountability and respect "the rights to information" that the relationship between stakeholders and organisations entails (Gray et al., 1997, p. 334).

An intelligent accountability potentially promotes transformative changes towards more sustainable forms of actions and governance in business and society. Transformative changes provide the opportunity to prevent accountability from (re)enacting predetermined routines and the original business values it uphold. Instead, these changes encourage organisations to modify routines, redefine measurement and assessment methods, and experiment with new ways of thinking and acting. This open-ended quest seeks better ways of considering the interests of others (i.e., stakeholders) and fostering responsiveness in pursuit of sustainable development. However, the search for intelligent accountability risks being flawed and complex (O'Regan et al., 2022). Organisations and their representatives may adopt a 'strategic ignorance' stance to avoid disclosing or addressing uncomfortable information, implementing challenging actions or engaging reluctantly in meetings, analyses and discussions with stakeholders (Greiling & Spraul, 2010; Pellizzoni, 2008). For example, Cooper and Owen (2007) contend that the need for enhancing accountability arises from the absence of forums where stakeholders can actively engage in critical discussions and challenge the formal reports and information presented by the dominant actors, such as organisations or institutions.

3.2. A processual view of intelligent accountability

The concept of intelligent accountability is integrated with a three-phase (*purpose setting*, *collective exploration*, and *implementation deployment*) processual framework, which enables us to examine how accountability unfolds at a micro-level. This processual model

has been drawn on the existing literature on accountability and stakeholder engagement (see Contrafatto et al., 2015; Lane & Devin, 2018). According to Hernes (2014, p. 104), "micro-level interactions should be seen as more than merely taking place in the organization: they are constitutive *of* the organization" (emphasis in original). We analyse micro-level phenomena through the specific behaviours, decisions or tasks undertaken by groups or single individual within an organisation or community, who are subjected to external scrutiny or internal evaluation regarding their alignment with established standards, expectations, or ethical principles (Mulgan, 2000).

The *purpose-setting* phase involves identifying and selecting stakeholders and topical issues (Contrafatto et al., 2015; Lane & Devin, 2018). An initial assessment of the state of the art allows managers to identify the gaps, themes and future endeavours to be included in the discussion with stakeholders. Managers are responsible for identifying the relevant stakeholders for a particular initiative or project, ensuring (or neglecting) inclusivity and representation of critical voices. In the purpose-setting phase, the challenges and opportunities of enacting an intelligent accountability are multiple. A key challenge lies in overcoming the tendency toward an organisation-centric approach, where managers may exclude conflictual voices and predetermine topics, with the result of limiting stakeholder inclusivity and participation (Tregidga & Milne, 2022). These risks undermine trust and perpetuate a narrow and somewhat unchallenging perspective. Conversely, there is an opportunity to adopt open oriented criteria which enable affected stakeholders to identify problematic issues and propose alternative perspectives. This approach, which fosters a culture of dialogue, mutual understanding, and recognition of stakeholders' expertise, encourages the search for collaborative solutions (Bebbington et al., 2007). Mobilising intelligent accountability, thus, requires managers to relinquish some control and to acknowledge their own knowledge gaps, which in turn create the conditions for meaningful stakeholder engagement.

The second phase, *collective exploration*, aims to delve deeper into the analysis of the chosen topics, with single individual or groups mobilising resources, such as time, commitment, and critical thinking (Contrafatto et al., 2015). This phase allows for identifying and discussing potential solutions and searching for shared benefits (Bebbington et al., 2007). The individuals involved in this phase should be interested in facilitating conversations between diverse perspectives, appreciating the multiplicity and complexity of viewpoints rather than seeking more straightforward solutions (Contrafatto et al., 2015). Organisations' managers are expected to engage in significant inter-actions such as meetings, discussions, negotiations, or collaborations with stakeholders, providing them with critical assessments, evaluations, or explanations. The aim is to analyse situations, identify problems or weaknesses, or offer and receive critical and constructive feedback. Also, in this phase, managers should also accept their non-expertise on specific issues in cases where stakeholders have more experience, expertise and knowledge. This acceptance occurs when managers value stakeholders' perspectives and proposals for changing and improving organisations' activities and decisions.

In the same way, stakeholders' representatives may contribute to the intelligent use of accountability by presenting their perspectives and comparing them with those of the organisation and other stakeholders, enabling a more articulated understanding of different issues, including the organisation's activities and performance and their impacts (Thomson & Bebbington, 2005). Stakeholders' different levels of expertise on topics may impact inter-actions and collective exploration. Some may be more prepared to recognise, criticise, and accept specific discussions and analyses, while others may require more support and guidance. While the search for transparency may hinder fruitful inter-action due to the necessity of managers to provide a broad range of information and the related problems to do that (Andon et al., 2015; Roberts, 2009), intelligent use of accountability can help to find shared solutions and points of convergence, without concurrently neglecting or avoiding critics, resistance and conflicts.

The collective exploration phase of intelligent accountability emphasises the dynamic and iterative nature of stakeholder engagement. This enables and encourages participants to continuously reflect on their roles, assumptions, and contributions, which enrich the collective understanding of complex issues. Further, over time, repeated inter-actions foster trust and stronger relationships among stakeholders, potentially building relations for more meaningful and collaborative engagement. However, some pitfalls exist. Maintaining continuity, through sustaining momentum and commitment across iterative discussions, can be difficult, particularly when stakeholder groups or organisational managers face competing priorities. Further, as the process unfolds, new tensions or conflicts may arise between stakeholders with differing priorities, requiring adaptive and ongoing negotiation, which reveal a complexity of integration.

The third phase, *implementation deployment*, entails inter-actions that lead to possible changes. The quality of the inter-actions may result in discovering new solutions, collaborative activities, and changes. Changes may involve organisations, stakeholders or affected communities (Brown & Dillard, 2015). Incorporating stakeholders' perspectives into organisations' decisions requires a fundamental shift, moving from a business-centric perspective to a stakeholder-driven and issues-driven approach (Dey, 2007; Gray et al., 1997). An intelligent accountability, may allow a dynamic adaptation by organisations based on ongoing stakeholders' feedbacks, ensuring responsiveness and relevance. However, achieving transformative changes is not guaranteed when organisations implement stakeholder engagement (Boström, 2006; Dey, 2007; Kujala et al., 2022). The extent to which transformative changes are realised depends on the commitment and willingness of organisations and managers to embrace stakeholders' perspectives and actively seek to respond to different stakeholders' needs (Grisard et al., 2020), including the less relevant (Bianchi et al., 2024).

Managers may be inclined to uncritically defend the activities and performance of the organisation, adopting a selective focus on short-term solutions that can be readily implemented using existing knowledge, expertise, or technology, which align with existing practices. These would not require substantial change but rather represent minor adjustments that substantially end to neglect prominent voices. Further, organisations and their managers may pay attention to the most relevant stakeholders or those most related to their business interests. In this phase, the lack of moving from *words* to *actions for* and *with* stakeholders, may show gaps and rhetoric between organisational intentions and implementation. The actions *for* and *with* stakeholders may not necessarily be a priority for organisations, hindering the unfolding of intelligent accountability and its outcomes. Ultimately, the effectiveness of the implementation deployment phase depends not only on the willingness to respond to stakeholders' needs but also on fostering

transformative changes that align organisational goals with broader societal and environmental objectives.

4. Research design

4.1. The setting of analysis

Co-operatives are driven by key principles that balance social and economic objectives while implementing socially and environmentally responsible activities (Burke, 2010; Hilson et al., 2017). Such principles emphasise the need to implement appropriate accountability mechanisms to account for several responsibilities related to self-help, self-responsibility, democracy, equality, equity, and solidarity (International Cooperative Alliance, 2015). Cooperative principles emphasise community integration and underline trust, reciprocity, and cooperation with broad groups of stakeholders. The success of co-operatives partly derives from the mutually beneficial relationships forged over the time with multiple stakeholders (Forcadell, 2005).

Co-operatives' primary internal stakeholders are their members, who serve as co-owners and co-decision makers (International Cooperative Alliance, 2015). Like other firms, co-operatives have legitimate stakeholders beyond their owner-members (Donaldson & Preston, 1995; Phillips, 2003). Specifically, these legitimate external stakeholders encompass "those who can assist or hinder the achievement of [an] organization's objectives" (Phillips et al., 2003, p. 481), including customers, employees, suppliers, and local communities. However, co-operatives are not inherently socially responsible organisations merely due to the presence of certain principles, since incongruences can arise between business aspects and social objectives (Pestoff, 1999; Smith et al., 2013; Tuominen et al., 2017). Nevertheless, engagement remains "a decisive ingredient in answering non-economic value requirements of stakeholders" (Billiet et al., 2023, p. 1).

4.2. Data collection

An engagement field study was conducted over three years in a large Italian consumer co-operative (i.e., Alpha). An engagement field study draws on active collaboration between an organisation, and its members, and researcher(s) around the study of a specific topic/issue and/or the designing of new practices, systems and tools (Adams & McNicholas, 2007). This approach acts as a "privileged research method" (Adams & Larrinaga-González, 2007, p. 335) for observing and analysing different aspects of the organisations and of the various actors involved, including the processes of ethical, social, and environmental accounting and accountability, and also for examining how these processes impact on organisational performance, outcomes, and stakeholders. An engagement-based approach, thus, is a prominent approach for analysing accountability processes (Agyemang, 2024) by "zooming in and out" (Zilber, 2020) their micro-related aspects and dynamics.

One of the authors of this paper, had the unique opportunity to gain in-depth insights into Alpha's principles, strategies, and organisational activities as he/she directly and prolongedly engaged with the organisation (Collier, 2008; Dey, 2002). He/she collaborated with the president and the CSR manager in designing the stakeholder engagement plan. He/she had formal and informal discussions with managers from different departments, enabling them to know and better understand the social and organisational setting (Dumont, 2023). Also, the involved researcher actively supported Alpha to implement the focus groups with stakeholders, i.e. the vital part of the entire stakeholder engagement plan. This involvement provided access to crucial managerial perspectives, ideas, actions and internal materials, facilitating an in-depth understanding of the different accountability mechanisms implemented by the organisation.

Empirical data, which were collected through several methods including, direct participation and observation, semi-structured interviews, and analysis of internal and public documents, enabled researchers to acquire a comprehensive and in-depth understanding of the organisation's characteristics, actions, performance, and stakeholders relations. The data span from 2007 to 2015, with a specific focus between 2010 and 2012. This multi-method approach provides a rich, contextualised view of the organisation's operations, facilitating the emergence of nuances that would be overlooked if a single method was used. It also allows the researcher to enhance credibility and reliability of the study. Furthermore, engaging with multiple data sources fostered a deeper exploration of the interplay between organisational decisions and stakeholder engagement, shedding light on how these dynamics influenced the unfolding of accountability. In particular, the semi-structured interviews conducted before the delivery of the plan aimed at understanding the motivations behind the design and implementation of the initiative, as well as its connections to the organisation's values and its accountability system. The end of plan interviews aimed at collecting information on the development of the focus groups and follow up activities planned by the organisation. Please see Appendix A for the interview protocols, while Table 1 provides a summary of the rich and varied data collected.

It should be noted that the data collected, though not very recent, are still relevant to shed light on contemporary issues related to how accountability is enacted and unfolds *with-in* and *through* stakeholder engagement, as well as on the nature and effectiveness of a vital accountability mechanism used by organisations and implemented by managers. The topic's relevance remains significant because many organisations still need help implementing stakeholder engagement activities as well as academics still discuss the topic (Tregidga & Milne, 2022). This issue is critical for many organisations, regardless of their nature.[2]

[2] Many firms and organisations now publish and enact a stakeholder engagement plan. Some examples are EirGrid in Ireland, the Trans Adriatic Pipeline (TAP) international project (Tap AG) and the biannual online survey by the Australian Institute of Health and Welfare, but others exist.

Table 1
Data collection.

Data category	Timeframe	Collected data
Direct participation and observations	2010–2012	• Direct observations of 16 stakeholders focus group meetings for a total of 98 representatives involved (extensive field notes were taken on site and subsequently analysed): I) The first round of focus groups (2010–2011) involved internal participants who only met twice over six months. Each meeting lasted approximately 1 h. II) The second round of focus groups (2011–2012) involved internal and external stakeholders who met twice over six months. Each meeting lasted between 3 and 4 h.
Semi-structured Interviews (see Appendix A)	2010–2012	• Four semi-structured interviews with the president: two before the design and delivery of the stakeholder engagement plan in 2010 (questions were related to motivations, challenges, and drivers for the design of the stakeholder engagement plan) and two at the end of the focus groups in 2012 (with questions focusing on the results of the plan). Each interview lasted about 1 h. • Three semi-structured interviews were undertaken with the CSR manager: two before the design and delivery of the stakeholder engagement plan in 2010 and one at the end of the focus groups in 2012. Each interview lasted about 2 h.
Documents analysis	2007–2015	• Annual sustainability reports (around 60 pages each), delivery plans (around 30 pages each), Alpha's charter, and the firm charter (138 pages each) were publicly available documents. They provided information about the firm's principles, stakeholder engagement, and member participation. • Document for internal users: strategy delivery plans (including action points on stakeholder participation, stakeholder management activities and the role/participation of members in the firm's decision-making process).

4.3. Disengagement process of the authors

Closeness and embeddedness pose a risk in engagement field studies, as an engagement researcher may become too immersed in the organisational context, potentially compromising his/her ability to keep a critical distance from the case not enabling credibility and reliability (Maier & Monahan, 2009). To limit such risk, some 'disengagement' initiatives were undertaken before, during, and after the field analysis to balance an emic (insider) perspective with an etic (external) perspective (Dumont, 2023; Jönsson & Lukka, 2006; Maier & Monahan, 2009). First, the researcher involved in the field study already had some previous experience with engagement studies, facilitating a more critical approach to the case. Second, it was decided to write analytical and reflective notes after the conclusion of each focus group and joint follow-up meetings to discuss the issues that emerged. Third, the researcher sought to keep a neutral stance during the process, avoiding framing the behaviours and facts as moral or ethical dilemmas (Maier & Monahan, 2009). Finally, the crucial 'disengagement' initiative adopted after completing the fieldwork was to include two authors who were not directly involved in any of the previous stages. These external researchers helped to critically interpret the materials and the characteristics of the stakeholder engagement plan.

4.4. Data classification and analysis

We followed an inductive-deductive iterative approach for data analysis and interpretation (Emerson et al., 2011; Locke, Feldman, & Golden-Biddle, 2022). We started inductively looking for specific observations and recurring themes in the data to identify a general frame that could explain those themes coherently (Bingham & Witkowsky, 2022). Then, we moved deductively, studying existing literature and theories on accountability and stakeholder engagement, assessing their relevance to our study, and the empirical observations and analysis made (Bingham & Witkowsky, 2022). Progressively, the idea of intelligent accountability and its processual view emerged as an overarching framework of analysis.

The three-phase processual framework (purpose setting, collective exploration, and implementation deployment)—mobilised in this study offered valuable insights into the complexity of enacting intelligent accountability at a micro-level beyond broad organisational aspirations. Our framework represents a processual extension of the original idea (Roberts, 2009), offering a more comprehensive view of how intelligent accountability may be enacted and unfolds. Rather than seeing accountability as a 'single' event, our framework provides the opportunity to view intelligent accountability as a continuous and dynamic process that unfolds over time and involves multiple actors. We aimed to identify patterns, regularities, or unexplored explanations associated with accountability and their links with stakeholder engagement, focusing on a micro-processual level of analysis through individual actions and related organisational aspects.

The final pieces of evidence are mainly drawn on the multiple instances that occurred during the design and implementation of the plan and the actions adopted by managers to enact, or refrain from enacting, and respond to stakeholders' observations. The credibility and plausibility of interpretations were addressed by assessing the reasonability of the findings vis-à-vis the literature. At the same time, the authors' expertise enabled them to link the extant literature, the empirics and the resulting interpretations (Azambuja et al., 2023).

4.5. Generalisation of the findings

According to Parker and Northcott (2016), three aspects influence the quality of generalisation: sampling, credibility/validity, and thick description. The case study discussed in this paper is an example of a deliberate selection of a failed case, while the presence of different field voices (managers and stakeholders' representatives) and engaged and non-engaged researchers are elements of credibility and validity of the research carried out. The analysis also provides a detailed description of the case, offering information and an interpretation of the meaning, context, and implications of the phenomenon analysed.

We adopted an analytical-theoretical generalising approach focusing on capturing experiences related to the social context under study (Parker & Northcott, 2016). We followed, in particular, Varoutsa and Scapens's approach (2018), emphasising that rather than seeking to generalise our specific findings to all consumer co-operatives in the food industry or even to all co-operatives, we argue that the individual actions surrounding the stakeholder engagement plan, and their impact on an intelligent accountability and its outcomes, can likely apply to other organisations with similar issues. Accordingly, the theoretical insights gained from our study can be applied to other settings.

5. The enactment of the stakeholder engagement plan

5.1. The case study

Alpha, a large food retail cooperative founded after World War II, was established to provide affordable food to its members, while supporting the social development of local communities. Between the 1990s and 2000s, the organisation experienced significant market growth, aspiring to become a leader in the national food retail industry, with over 6000 employees and approximately 120 stores. However, this substantial business expansion led to a shift away from its traditional cooperative principles. Although its membership grew to nearly one million, active participation in shared governance fell below 1% of the total membership. As Alpha expanded geographically, engagement with stakeholders diminished, resulting in a growing disconnection between management, members, and other stakeholders.

In 2009, Alpha's president proposed to strengthen the firm's responsibilities with the objective of re-building a trustworthy and accountable relationship between the firm, its members and other stakeholders. The co-operative's mission statement explicitly indicates the responsibilities and accountability towards its stakeholders: "*Following the traditions of the founding fathers,* [Alpha] *is based on the ethics of social responsibility and the cooperative spirit. Solidarity projects, territorial initiatives, environmental protection, and consumer savings are the challenges of* [Alpha]".

Given the claimed need to be accountable, Alpha revamped its social responsibilities by developing a social accounting system, which included different accountability mechanisms aimed at improving the information disclosure to its stakeholders (see Fig. 1). The annual non-financial plan was an internal tool used to plan *ex-ante* objectives and targets related to social and environmental aspects. The annual non-financial report closely resembled a sustainability report but included an additional section dedicated to cooperative principles. Alpha progressively adopted an external accountability model, including data, performance metrics, and social and environmental disclosure. There was an attempt to account for stakeholders by generating and integrating information into different voluntary accountability mechanisms.

As indicated in section four, the analysis focuses on one of the accountability mechanisms initiated by Alpha's president to collect, analyse, and report social and environmental information *with* and *to* its stakeholders, i.e., the stakeholder engagement plan. The president considered the stakeholder engagement plan as the most reflective accountability mechanism among those already implemented, effectively combining transparency with active and inclusive face-to-face meetings with stakeholders. The plan involved three stages and lasted three years from 2009 to 2011, as shown in Table 2.

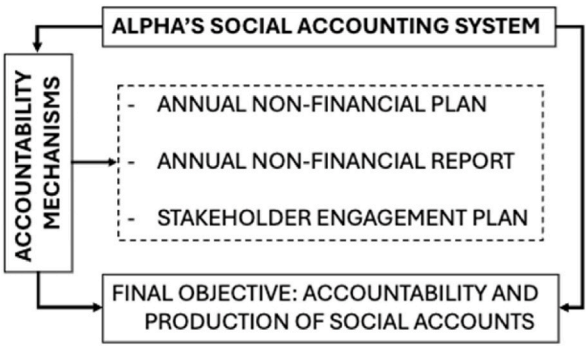

Fig. 1. – Alpha's social accounting system.
Source: Authors' elaboration

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Table 2
Phases of the plan: timelines and objectives.

Phases	Timeline	Objectives	As applied to our framework
1st phase	End 2009–Oct 2010	Identification of the main themes to be presented and discussed during the focus groups, and selection of stakeholders to engage with.	Purpose setting
2nd phase	Nov 2010–March 2011	Organisation, delivery and enactment of the focus groups, along with the discussion of the identified themes and proposed solutions.	Collective exploration
3rd phase	Apr–June 2011	Identification and selection of the initiatives to be implemented, along with their associated outcomes	Implementation deployment

5.2. First phase: purpose setting

The design phase of the plan was characterised by the attempts to move beyond the traditional involvement of only members by actively engaging with a broader range of stakeholders. The intended goal was to enhance the inclusiveness and the level of participation of different stakeholders in the organisation's life. Through this approach, Alpha, as outlined in its internal documents, sought to strengthen its cooperatives principles, aligning them with stakeholder engagement and related accountability.

While Alpha always attempted to involve its members in governance matters, as required by its policies, other relevant stakeholders needed to be more engaged. Traditionally, the annual non-financial reports were used as the key accountability mechanism to communicate and engage with stakeholders; however, the information disclosure was not followed by feedback from stakeholders, resulting in a one-way form of communication. This approach was eventually considered limited as it largely failed to foster collaboration and inclusivity with wider stakeholders, as put it by the president:

> *"While we have used annual non-financial reports externally and annual action plans internally, we have not effectively used these mechanisms to engage with our [wider] stakeholders, empower their participation, and renew our application of cooperative's guiding principles"* (President, interview 1)

Accordingly, the president called for renewed attention to the engagement with their stakeholders. In particular, he/she autonomously identified four broad themes which, from his/her perspective, should be at the centre of this renewed engagement plan with a broader range of stakeholders: equal opportunities for people with special needs; gender diversity management; environmental resource management; and food safety. The four themes represented the topics to be discussed during the engagement, as they were linked to the social and environmental responsibility of Alpha both internally (i.e. gender diversity management and environmental resource management) and externally (i.e. equal opportunities for people with special needs and food safety).

As observed, these themes were selected because they were significant and seen as a priority. In addition, they were seen as consistent with the wider cooperative principles of Alpha. The president acted following a unidirectional selection, while the stakeholders were excluded in this initial decision-making process. The lack of stakeholders' involvement limited the possibility for different themes to emerge and hindered potential alternative priorities to be included; however, according to the president, the selected themes were sufficiently broad and able to prompt substantial inter-actions with stakeholders.

The second step of the 'purpose setting phase' involved identifying the external stakeholders to engage with during the plan. The CSR manager was responsible for identifying key stakeholders. The co-operative's statute and the guidelines included in other publicly available corporate documents, such as the 'Stakeholder Map' in the sustainability reports since 2007, informed this selection process. It was given priority to the stakeholders identified in these documents, such as members, local suppliers, customers, employees, local communities, environmental NGOs, and the broader Italian cooperative movement.

The CSR manager acknowledged the importance of collaboration and the need to foster trust and new perspectives, mobilising the cooperative's principles through the new plan. By excluding a few specific stakeholders who were unwilling to collaborate, such as independent labour unions, the intention was to design a more conducive environment for dialogue where unnecessary conflicts would be minimised:

> "*We must exclude stakeholders who are unwilling to collaborate with us, such as independent labour unions. The stakeholder engagement plan should be a constructive moment based on dialogue to re-build trust and nourish new perspectives on principles. We must avoid unnecessary conflicts*" (CSR manager, interview 2)

While such a selection process is justifiable from an organisational accountability perspective, it also clearly underlined the general purpose of the plan, i.e. to seek the broadest possible involvement of stakeholders that primarily reflected and fit with Alpha's intentions, which were to avoid possible tensions. However, this kind of approach represented a fundamental limitation to the design of the plan because it generated the expectation that Alpha's managers would refrain from criticism from the stakeholders involved.

This choice by the CSR manager underscores two interconnected yet contradictory aspects regarding Alpha's orientation to foster intelligent accountability. The decision to engage a larger group of stakeholders deemed salient but potentially uncritical of the organisation was intended to ensure the plan's success. On the other hand, excluding some stakeholders meant that Alpha could retain complete control of the engagement. Specifically, the stakeholders were invited to participate in four large thematic focus groups, as follows: the group on equal opportunities for people with special needs included thirty-two different stakeholders; the group on gender diversity management involved twenty-five different stakeholders; the group on environmental resource management involved twenty-one different stakeholders; and the group on food safety included twenty different stakeholders.

In essence, the 'purpose design' represented a significant shift in Alpha's approach to accountability, as it involved several external stakeholders. It was a clear sign of openness and change. However, the focus was on defining the potential dynamics exclusively from an organisational standpoint and managerial understanding of the topics. The purpose-setting phase was, therefore, designed for neither opening nor closing dialogue and trust with stakeholders. The key unintended relational consequence was assuming a straightforward and successful plan without acknowledging the possibility of failure or the need to enable a critical discussion.

5.3. Second phase: collective exploration

Internal focus groups were organised to prepare for the thematic focus groups with external stakeholders. The internal focus groups acted as steering committees composed of managers from different organisational departments, including human resources, customer relationships, and social policy, who had directly interacted with various stakeholders. These focus groups provided an initial

opportunity for managers to engage in discussions and reflect on the issues and organisational decisions associated with the four themes of the overall plan. The aim was to internally reiterate the importance of accountability and the need to foster it through stakeholder engagement. This internal sharing and commitment moment set the scene for the successive face-to-face engagement. These internal focus groups were led by middle managers, delegating responsibility for accountability at an operational level.

The CSR manager mainly believed it was crucial to establish an initial shared understanding of the cooperative principles among Alpha's managers on the specific topics:

> "*These themes should be in our DNA, but sometimes we take this for granted since it is unclear to what extent our colleagues share the same passion for cooperative principles as we do*" (CSR manager, note from meeting 1)

The CSR manager relied on the available data to inform the internal focus groups and steer internal inter-actions. Data included an analysis of performance metrics, such as gender ratios in hiring and promotion over the past three years, ongoing ad-hoc projects related to the discussed themes, and accounts of successes and failures encountered in addressing specific challenges. This information served as relevant accounts, supporting dialogue and reflections between managers (Contrafatto et al., 2015), enabling them to frame and interpret the issues. However, managers highlighted a significant disconnection between the cooperative's principles and day-to-day business operations.

> "*We are responsible for our local communities as our stores are in their vicinity. However, it seems like we are neglecting our environmental impacts. Our competitors are way ahead of us regarding sustainability, whereas we should be at the forefront, considering that one of our cooperative's main principles is to protect future generations. We need to integrate this into our decision-making processes*" (Employee 2, note from internal focus group EM)

Another manager raised concerns about the limited past engagement activities and called for more dialogue and participation:

> "*Our impact on local communities is significant, yet we do not seem to give back proportionally to what we receive. We view our members merely as shoppers rather than shareholders and fail to listen to them as we should. We need to change our approach*" (Employee 1, note from internal focus group EO)

The criticisms revealed an internal mismatch between managers' views and the intention of the president and the CSR for the plan to be implemented and its related accountability. As observed, the CSR manager responded to the criticisms, emphasising that the views expressed by some internal managers should be considered as representing *only* partially Alpha's standpoint, neutralising, thus, internal critiques. While acknowledging the firm's challenges, such as market pressures and the complexity of balancing multiple and different objectives, the CSR manager's neutralising action limited the depth of dialogue and the exploration of critical perspectives:

> "*Some managers, particularly middle managers, fail to comprehend why we must remain committed. We face immense pressure from the market, and managing a co-operative [firm] of our size is complex, with various conflicting interests at play*" (CSR manager, note from interview 1)

Following the two meetings held for each internal focus group, the next step was to engage with external stakeholders *through* and *within* the focus groups. However, while the plan's internal responsibility was clear and defined, the plan needed to address how to critically engage with stakeholders and manage potential tensions during focus groups without compromising transparency and dialogue.

All the focus group meetings followed the same patterns. An initial overview of Alpha's actions and performance concerning each theme was provided to the external stakeholders. They were then asked about the relevance of these themes and their perception of how well Alpha's accountability was addressing them. These external focus groups' intended and stated aim was to foster a collaborative environment where different perspectives could be shared and discussed, enabling a reflective understanding of the challenges and potential solutions related to the identified topics.

5.3.1. Open group on equal opportunities for people with special needs (EO)

The focus group is dedicated to equal opportunities for people with special needs. It is focused on improving the inclusion of disabled and socially disadvantaged individuals in Alpha recruitment and employment processes while ensuring a decent and safe workplace for all. As it was observed, the group leader opened the topic by fostering a critical discussion and encouraging reflection on this specific co-operative's performance and activity:

> "*While our co-operative outperforms our competitors by employing disadvantaged individuals, it is insufficient to run excellent projects. We need to integrate these actions systematically into our business conduct*" (Leader of the group, note from open focus group EO)

The group leader's idea was to open the discussion and create favourable conditions for dialogue so that the stakeholders could freely express their opinions. This type of individual action, which we define as *facilitating*, created the conditions for effective interactions aimed at discussing how to improve the working conditions of individuals with special needs. Our observations show that the discussion encompassed both Alpha's policies and the public policies related to managing equality-related issues, which led to a more intelligent use of accountability. While the participating members and the representatives from civil society organisations emphasised the importance of re-establishing a clearer connection between the activities and the co-operative's principles, the involved managers recognised the actual limits and the opportunity to overcome them with more attention and commitment to the issue. The former stimulated Alpha to demonstrate a more outstanding commitment to enhancing equality-related conditions by promoting community engagement initiatives for social integration. The extract of our fieldwork notes epitomised this:

> "*We appreciate Alpha's efforts to intervene and tackle gender diversity. It is a widespread issue in our society, and – even if some of their initiatives for employees are proven to be challenging - at least the co-operative [i.e. Alpha] helps us raise awareness within local communities with the organisation of different public events, which should continue*" (Note from open focus group MD, SH 1)

Further, the Alpha's representative repeatedly emphasised that they should not be considered the sole experts in the room but rather the experts willing to listen and learn *from* others (Bebbington et al., 2007). This attitude was evident when an association of disabled workers pointed out that Alpha's job application system was inadequate in providing equal access to job opportunities. The Alpha group leader acknowledged this critical aspect requiring internal improvements, showing an intelligent use of accountability because he/she recognised the limits of the firm. Such an accountability dynamic at the individual level enabled bi-directionality in the dialogue between the participants. On the one hand, Alpha's representative provided clear accounts of the existing equal opportunities policies and performance. On the other hand, external stakeholders could express their ideas, knowledge, and concerns, allowing Alpha to learn from their perspectives. This constructive inter-action was noted by a stakeholder who attended the focus group:

> "*We have to acknowledge Alpha's uniqueness in its social commitment and willingness to critically discuss sensitive topics, such as the employability of ex-offenders*" (Stakeholder 1, note from open focus group EO)

By setting the tone for a critical dialogue, the leader promoted an environment that allowed participants to freely share their knowledge, viewpoints, and suggestions. Our empirical analysis shows that the group leader adopted an *educative stance* by providing information, clarifications, and context to enable stakeholders to grasp the complexities of the issues discussed. By promoting reciprocal understanding, the leader enabled participants to *engage in* informed discussions to explore *potential solutions* through micro acts of transformative accountability (Contrafatto et al., 2015). On the other hand, the stakeholder representatives fostered the focus group by adopting 'gentle nudges' to stimulate and move forward the discussion and the actions of Alpha concerning the topic. In this focus group, a community of intent unfolded among the actors through micro 'listening', 'sharing', and 'engaging' *with* and *between* Alpha's and stakeholders' representatives.

5.3.2. Open group on managing and valuing gender diversity (MD)

This group focused on the challenges related to managing and valuing gender diversity within Alpha, particularly about work-life balance for employees. Alpha had a predominantly female workforce (around 60%). However, there was an imbalance in the representation of women in different hierarchical positions, with a higher concentration in operational roles (around 52% of the workforce) and a limited presence in the middle (16 women/99 positions) and top management (5 women/21 positions). The group discussion centred around three key aspects: women's empowerment and leadership; fostering a culture of equality among middle managers; and implementing initiatives to facilitate work-life balance. The group's inter-actions were complex and influenced by structural and micro factors, which, as we will see below, hindered an open discussion and the enactment of intelligent accountability.

One significant factor was the exclusive participation of women in the group, both for Alpha and the stakeholders involved, revealing a bias in the design of this focus group. While this allowed for a more focused discussion on gender-related issues, it limited the diversity of perspectives and hindered a more complete problematisation and exploration of potential solutions. The negative attitudes of the group leader and the CSR manager towards listening and dialogue instead influenced the group dynamics. Based on our fieldwork observations and notes, these two managers were less receptive to criticisms and tended to act defensively regarding Alpha. Consequently, they exerted control over discussions and implemented some forms of neutralising actions, hindering critical analysis. This neutralisation resembles some forms of defensive management acts and practices used to cover companies' misconducts or, as in this case, manage stakeholder impressions on very socially sensitive issues (Boiral, 2016; Boiral et al., 2022; Fooks et al., 2013). The leader believed that external stakeholders might struggle to fully comprehend the organisation's workforce composition complexities and the broader social constraints affecting gender equality initiatives and performance.

Although this action was justified to simplify the issue and make it easier for stakeholders to understand, in contrast, the action of neutralisation seemed to deflect blame on Alpha's poor performance by shifting the focus from the organisational to the institutional level, downplaying the potential for organisational change:

> "*Our organisational system for diversity needs to be simplified so that external stakeholders can understand it. Given the societal difficulties of a decent life-work balance for women and our workforce composition, gender equality is a bigger problem. We tried implementing multiple projects (e.g., the maternity leave management project and mentoring). However, none of these worked because of pre-existing social constraints we could not tackle as a business*" (Note from open focus group MD, leader)

Furthermore, the passive attitude observed among civil society representatives suggested a need for more critical engagement in challenging the managers' explanations. Instead, there appeared to be a general acceptance that gender diversity issues were deeply rooted in Italy's structural and systemic conditions rather than something that a single organisation, like Alpha, could effectively address within its own boundaries. The passive discussions within this focus group reflected a distorted belief that addressing gender diversity required exclusively broader societal change. As a result, most of the stakeholders' representatives adopted a less proactive stance regarding Alpha's performance and gender diversity in general.

Our observations and analysis reveal that stakeholders' participation in this focus group was characterised by passive listening, with limited efforts to challenge the explanations or actively collaborate with the organisation to identify alternative perspectives and co-create potential solutions *within* and *through* Alpha. This passive stance was primarily a result of managerial neutralising actions, which, rather than openly acknowledging the challenges of Alpha's policy in promoting diversity and gender balance, stifled the discussion, thereby hindering the development of more meaningful and intelligent forms of accountability (Roberts, 2009).

Even when critical observations were made, these were downplayed by the co-operative's representatives without further possible discussion or exploration; this hindered the potential of an intelligent accountability to emerge. A representative from the National Co-operatives' League, a key stakeholder for Alpha, acknowledged the co-operative's efforts to intervene and address gender diversity. He/she suggested that more specific activities could be implemented by Alpha to address the social constraints associated with gender inequality through initiatives to generate greater awareness and social responsibility:

> "*We appreciate Alpha's efforts to consider and tackle gender diversity. It is a widespread issue in our society, and – even if some of their initiatives for employees prove to be challenging – at least the co-operative could help us raise awareness within local communities by organising public events*" (Stakeholder 10, note from open focus group MD)

However, such kinds of proposals were immediately stopped by the managers, as reported:

> "*We are not in the conditions to promote such kind of events, because they are outside from our action and focus"* (Note from open focus group MD, leader)

The neutralisation of challenging and critical observations without further discussion or exploration, as echoed by Thomson and Bebbington (2005), reveals a "missed opportunity for meaningful dialogue" and the absence of an intelligent accountability stance (Roberts, 2009); missing opportunities where Alpha could have learned by discussing its poor performance or decisions. By neutralising the discussion, managers act as *blame-avoiding* actors who uncritically maintain the status quo. This behaviour weakened Alpha's accountability process/outcomes, preventing discussing and identifying potential actions aligned with cooperative principles.

5.3.3. Open group on environmental resources management (ERM)

This group convened to discuss various technical innovations to enhance sustainability performance at the operational level. Some key topics discussed included installing energy-saving lighting systems in stores, designing new products and machinery to minimise packaging waste, and installing a new plant dedicated to reducing waste derived from animal sources.

Divergent interests characterised this focus group, from business to environmental protection issues. Our observations reveal that the business-oriented stakeholders, motivated by their interests, likely presented their viewpoints with conviction and assertiveness, encouraged by managers. These stakeholders emphasised several times the potential economic benefits of the proposed technical innovations, highlighting their relevance to the organisation's bottom line. On the other hand, representatives of non-business stakeholders brought a different set of concerns and perspectives to the table. They focused on environmental impacts, potential effects on local communities, and the importance of sustainability at the operational level. These representatives appeared motivated, as emerged during the focus groups, to raise higher awareness concerning environmental sustainability:

> *We are focusing our discussion only on business-related issues. The discussion concerns costs and economic savings. I am not an expert on this and cannot give the firm any evaluation. However, we are also interested in better understanding the environment-related impacts and performance and the effects on our territories and communities"* (SH3, note from open focus group ERM)

However, as observed, their voices were marginalised primarily in the face of dominant *advocacy actions* from business-oriented stakeholder representatives. This advocacy aimed to defend co-operative decisions against critiques and hinder active inquiry and the pursuit of a more intelligent form of accountability. Despite receiving some criticisms, the business-oriented stakeholders appeared to maintain control over the discussion, potentially limiting the ability of non-business stakeholders to express their viewpoints fully. Our observation shows that this imbalance created a (micro)environment where the perspectives of civil society stakeholders, environmental associations, local authorities, and university researchers were not adequately considered.

Two main factors influenced the dynamics of this thematic focus group. Firstly, we observed that the group leader tended to downplay critical observations, adopting *neutralising actions*, similar to what was already observed in managing the gender diversity group, diverting the focus towards business-related issues and downplaying alternative and critical viewpoints. This preference towards the business perspective undermined the diversity of viewpoints and limited the exploration of alternative ideas. Secondly, as the topics primarily revolved around exclusively technical aspects, the process was affected because the stakeholders had different expertise and interests. Such discrepancy in technical knowledge created a barrier to effective dialogue. In this case, the missing point was the lack of transparent accountability, that is the responsibility of the group leader to communicate and explain specific information and aspects, which would have helped stakeholders to better understand the issues and, therefore, interact more actively moving towards an intelligent form of accountability (O'Regan et al., 2022). Instead, the group leader defended Alpha's choices and accountability, to paraphrase Tsoukas (1997), became "tantamount to keeping up appearances" (p. 838).

An interesting accountability turning point occurred when the discussion embraced more accurate analyses of the environmental impacts of Alpha's activities. Such 'inconvenience' caused a change in the focus group dynamic and disrupted the previously dominant position of the business stakeholders. From our observations, civil society stakeholders provided critical enquiry, emphasising the importance of thoroughly examining and disclosing the environmental effects of Alpha's performance:

> "*I believe the co-operative should intensify its commitment to provide data about its environmental performance more clearly, connecting it to managerial solutions adopted […] about Alpha's planned contribution to environmental protection"* (Note from open focus group ERM, representative of National Association for Environmental Protection)

The National Association for Environmental Protection and academic researchers began providing suggestions and insights to the group leader to enhance transparency, shifting the focus beyond purely managerial and business concerns to include the broader environmental impact of Alpha's operations. As a consequence, the attention and involvement of business stakeholders gradually

diminished as they appeared less receptive to the environmental perspectives. However, despite these valuable contributions, the group leader was not sufficiently responsive to fully recognise the relevance of the stakeholders' remarks. We argue that his/her dismissive attitude undermined the potential for constructive dialogue and weakened the pursuit of more meaningful accountability.

5.3.4. Open group on food safety (FS)

The focus group on food safety aimed at addressing issues related to healthy consumption and promoting local suppliers within the supply chain, which were central aspects of Alpha's business and social responsibility model.

The inter-action began with a presentation of Alpha's initiatives regarding healthy consumption. Many participants acknowledged the transformative impact of these initiatives on local communities and the economy, giving a market space to small farmers and informing citizens. However, representatives from regional health authorities and consumer associations raised concerns about what they see as a misalignment between Alpha's actions and words. According to some stakeholders, Alpha seemed to prioritise 'information' and educational initiatives focused on consumer-related issues while paying less attention to unhealthy products: "*It also sold unhealthy food products, particularly targeting children*" (Stakeholder 15, note from open focus group FS). This stakeholder believed that economic considerations took progressive priority over social principles, decreasing attention to the valorisation of cooperative principles and related social responsibility. Also, other stakeholders' representatives made their viewpoint clear, advocating for greater responsibility:

> "*We recognise that Alpha is involved in numerous initiatives to educate people on healthy consumption. Nonetheless, it sells unhealthy products on its shelves, primarily targeting kids. Economic-driven decisions seem to prevail over social-driven principles*" (Stakeholder 15, note from open focus group FS)

However, despite the above-cited criticisms, the CSR manager and the group leader adopted a *defensive* and *neutralising* approach, seeking a consensus on existing organisational initiatives instead of reflecting on the accountability and responsibilities towards their consumers.

Attempts by local authorities and consumer associations to promote a more critical analysis were further hindered by a lack of support from other participant stakeholders. In particular, this critical view was also contrasted by the members' representative, who advocated the co-operative's decision:

> *"The co-operative's commitment to controlling the food chain is unequalled. The initiatives on consumption awareness are unique in the Italian retail market. We might not be the most convenient retailer anymore, but our commitment to food safety and education is beyond comparison"* (Note from open focus group FS, members' representative)

As a result, we observed that the problematising-oriented approach was deemed to be outside the scope of Alpha's managers; that is, in this focus group, the managers were not interested in enacting any form of intelligent-infused accountability. Similarly, regarding promoting local suppliers, the discussion was dominated by reinforcing actions between Alpha's managers and representatives of small suppliers, who hesitated to critically reflect on current policies due to Alpha's business power on this specific supply chain and its commercial dependence.

Further, as observed, the group leader discussed the meaning of proximity and the appropriate definition of local suppliers, presenting Alpha's approach as the only viable option. One informant expressed his/her support and advocacy for Alpha's initiatives, highlighting the co-operative's efforts to contribute to local suppliers' growth and local communities' development. In the words of one of our informants:

> *"For many years, we have been working to support our local suppliers' growth by contributing to the development of local communities. The experiences of our partners today prove this"* (Note from open focus group FS, Leader - Quality Manager)

Accordingly, the discussion seemed to reflect a form of 'subordination' of specific stakeholders' representatives due to business interests, narrowing the space for listing, asking questions and talking about the relevance of the current practices and performance. The group leader and the CSR manager emerged as the sole 'authorities' in the interactions *with* and *between* members, seeking consensus and support for Alpha's existing actions. In this focus group, as observed by one of the authors of this paper who attended these meetings, the individual actions of the managers mainly concerned the defence-advocacy (neutralising) of the initiatives (critics) put in place by the co-operative (stakeholders) without space for the enactment of neither a more intelligent accountability nor transparency.

5.4. Third phase: implementation deployment

The official conclusion of the plan was marked by a one-day plenary session, where the focus group leaders presented the topics, issues, and propositions discussed during the meetings. The president emphasised the co-operative's commitment to empowering broader stakeholder participation and expressed a seemingly willingness to learn and address emerging concerns and ideas within the focus groups. By doing so, the president acknowledged the accountability owed to stakeholders and signalled an apparent willingness to be responsive to their needs.

Despite the public declarations, some contradictions became apparent soon after the plan's conclusion. One particularly salient issue was that, while the president acknowledged the inspirational nature of the topics discussed with the stakeholders, Alpha management should have re-engaged with all stakeholders to further address the specific initiatives collaboratively. This absence of follow-ups stalled the engagement plan's momentum and acted as a counter-action, which did not bring meaningful changes either for

Alpha or for stakeholders.

Further, a second breach of accountability occurred because instead of mobilising resources to bridge the intentions, actions, and the co-operative's overarching commitment to stakeholders, the president and the CSR manager considered that the plan had been completed. Our observations reveal that only a limited and selected range of initiatives (i.e. selective adoption) were adopted, particularly those considered less expensive or more closely aligned with Alpha's ongoing business activities. Alpha did not implement solutions that would require substantial efforts and investments, such as energy saving or CO_2 emission reduction initiatives or promoting more embedded gender equality (including flexible working hours/patterns and end-of-parental-leave programs).

The selective implementation approach raised concerns about Alpha's commitment to address the issues and proposals that emerged during the plan entirely. If observed from the perspective of intelligent accountability, the lack of change revealed a form of *blindness* by the organisation and its managers, which focused on short-term aspects. This approach substantially failed to valorise the work and discussions done with the stakeholders, including feedback and critiques received, to prompt organisational change and to reinforce the application of the co-operative principles. Table 3 contains examples and analysis of the different individual actions linked to the organisational macro-agenda, and their connections with accountability.

Table 3
Summary of the findings.

Phase	Macro-agenda	Individual actions	Examples	Accountability
Purpose setting	- Identification of the themes to be discussed - Identification of the stakeholders to be involved in the plan.	- *Unidirectional selection*: A selection which does not consider others.	- The president was the sole expert in identifying relevant themes and enacting an organisation-centred purpose-setting design. - The CSR manager identified and selected those stakeholders, apparently by aligning with Alpha's objectives of consensus-seeking.	- Accountability as a self-recognising act, along with stakeholder engagement, as a closed mechanism.
Collective exploration	- Internal sense-making on the accountability topics to be discussed with the stakeholders.	- *Internal value critiques*: Providing critique and insights to enhance managers awareness and commitment. - *Internal neutralising*: Eliminating/reducing the significance and relevance of the internal critiques received.	- Managers criticised the coherence between co-operative principles and how Alpha practised these. - The CSR manager minimised the relevance of the critiques concerning the practices implemented and their loose link with the co-operative principles.	- Intelligent-infused accountability, along with stakeholder engagement as open mechanisms resulting from the internal critiques. - Self-defensive and closed accountability due to internal neutralising actions.
	- Focus groups for collective discussion with stakeholders.	- *Facilitating-enabling*: help to resolve and clarify the issues by providing information to (de) construct the topic. - *External neutralising*: Eliminating/reducing the significance and relevance of the stakeholder critics received. - *Advocacy*: securing and representing organisational rights and interests. - *External value critiques:* Provide external criticism and perspectives on organisational actions and principles	- The group leader of the EO focus group clarified and provided appropriate information to stakeholders and concurrently encouraged reciprocal understanding and openness to exploring potential solutions. - The group leader of the MD focus group and the CSR manager were not receptive to criticisms and tended to take control of the discussions, neutralising stakeholders' criticism. - In different focus groups, the managers maintained attention to the needs of the co-operative without reflective inquiries concerning stakeholders' needs. - Stakeholders criticised the coherence between co-operative principles and how the organisation practised these.	- Intelligent use of accountability and stakeholder engagement as an open mechanism due to facilitating-enabling and external critical actions in the EO group. - Self-defensive accountability and stakeholder engagement as a close mechanism due to external neutralising and advocacy actions in the MD, ERM and FS groups.
Implementation deployment	- Valorisation of co-operative principles.	- *Selective adoption*: Deployment of solely organisation-needs-centred short-term business activities.	- Un-translation of the critiques received by the stakeholders. - Deployment of just those activities coherent with the organisation's short-term business interests.	- Accountability dis-alignment and failure of stakeholder engagement as a mechanism of transformative change.

6. Discussion and final remarks

Sinclair (1995, p. 220) argues that "efforts to improve accountability would be informed by an understanding of the diversity of ways managers construct, hold, and enact a sense of being accountable". The present paper examined how individuals' actions by managers allowed accountability relationships to unfold, offering a detailed analysis of how accountability, through stakeholder engagement, unfolded in practice; in particular, it is emphasised that adopting a micro-processual level perspective of analysis, which focuses on individual inter-actions, is crucial for understanding collective phenomena' formation, evolution, and impact.

Our results reveal that, in our case study, managers undertook diverse and contradictory individual actions in their (dis)engagement with stakeholders, imbuing the plan and leading to an "intents-actions paralysis", hindering therefore an intelligent accountability. While the declared aspiration was to include the stakeholders in the co-operative projects and their development, the actions generally referred, in the best cases, to informing stakeholders of decisions and progress on specific themes. The lack of a stable and consistent framework, at the focus group level, concerning how to engage with stakeholders provided a foundation within which the different managers shifted their actions in response to the issue raised by the stakeholders, leading to paralysis.

The substantial failure of the plan and its accountability objectives led to some unintended relational consequences (Kujala et al., 2022). These unintended consequences extend beyond the rhetoric surrounding the accountability mechanisms implemented by organisations (O'Dwyer, 2005) and reveal criticisms related to how an organisation and its managers perceive their responsibilities towards stakeholders. We observed two types of unintended relational consequences. The first was at the individual level. It showed a certain rigidity by some managers in opening to stakeholders, generating very confusing and, therefore, ineffective inter-actions despite the initial dialogic intent and the centrality of the sustainability themes selected for the organisation and the stakeholders. The second unintended relational consequence, at the organisational level, was that it did not allow learning or affirming the centrality of stakeholders in a perspective of long-term relationships, revealing an accountability "ignorance" (Roberts, 2018).

In this regard, the first critical issue was the need for more trust by the key managers towards stakeholders and their ideas and proposals. A second critical issue was the exercise of control to stop some of the stakeholders' critiques. A third criticism was the use of information. Our analysis shows that Alpha's managers progressively reduced the information disclosed to stakeholders in the face of criticisms they received. Instead of moving towards intelligent forms of accountability, their actions also diminished transparent accountability. Echoing Gray et al. (1997)'s concerns about conditions that can (or cannot) lead to accountability, our paper highlights that managers' willingness, in addition to an organisational level of willingness, to disclose and critically discuss information and actions is a fundamental condition.

In doing so, our analysis offers a novel contribution to the existing accountability literature. Much of the previous literature has focused on the nature, content, and drivers of accountability mechanisms by examining them as institutional and organisational phenomena (Abhayawansa et al., 2021; Archel et al., 2011; Contrafatto, 2014; Contrafatto et al., 2020; Tregidga & Milne, 2022). Our paper adopts a micro-level perspective that delves into the critical role that individual actions play in either fostering or hindering accountability. The analysis shows that how intelligent accountability unfolds is deeply influenced by human behaviour and inter-actions and collective inquiry, i.e., by the 'context' in the sense of the *presence of others*. In other words, it is influenced by the intersubjective construction of what is deemed 'sensible' to oneself and others with whom one inter-acts (Cooper et al., 2019). The novelty of our analysis lies in unveiling different individual actions that managers carried out during face-to-face interactions. These individual actions were central to stakeholder engagement, ultimately hindering it. The paper also highlights the actions related to accountability when managers are pressured to maintain an ideal company profile in the context of accountability for stakeholders, extending previous literature that has addressed the topic by looking at the internal managerial dynamics (Helle & Roberts, 2024; O'Regan et al., 2022; Roberts, 2018).

The second contribution concerns the analysis of broader accountability through stakeholder engagement and related responsibilities, emphasising that accountability may unfold within a blurred space that neither destroys the relationship nor promotes learning and collaborative efforts. Consistent with the findings of Milne et al. (2009) and Tregidga et al. (2014), the present paper suggests that enacting (an intelligent) accountability is not merely about adding more topics related to sustainability issues, communicating more information, or gathering a diverse array of stakeholders by the organisations (see also Martinez & Cooper, 2019). Instead, it is a more intricate activity that requires the inclusion, participation, and empowerment of stakeholders, particularly those affected by decisions, as a form of responsibility. However, the analysis reveals a blurred accountability space where inter-actions between organisations and stakeholders are contingent upon specific knowledge and needs and are not oriented to establish long-term relationships and define clear responsibilities.

As Lægreid and Rykkja (2022, p. 695) highlight, without "clear leadership and commitment, accountability relations remain blurred". The presence of blurred spaces of accountability highlights the challenges in achieving the transformative potential of accountability, mainly when dealing with multiple and heterogeneous stakeholders with diverse logics, value systems, and priorities (Georgakopoulos & Thomson, 2008). By inviting actors from different settings and with different knowledge and levels of responsibility, responsibility was shared among more actors, competencies were diffused, and the nature of the debate became less clear and diluted, making responsibilities and priorities for others difficult to enact (Lægreid & Rykkja, 2022). In doing so, the present paper provides some novel insights on accountability processes by complementing the literature about the content and effects of accountability mechanisms (Alexander et al., 2023; Andrew & Baker, 2020) with insights that show how and why the inter-actions between different actors unfold in ways that impede the enactment of an intelligent accountability and the promotion of responsibility and sustainability. Accordingly, the analysis has presented a case of *missed* intelligent accountability. The enactment of intelligent accountability in the case study was hindered by a combination of managerial distrust, downplay of critiques, diminished transparency, and lack of a cohesive strategy for stakeholder engagement. These factors, coupled with blurred accountability spaces and

rigid managerial behaviours, obstructed meaningful inter-action and the promotion of long-term and stakeholder-driven accountability relationships. The findings underscore the importance of leadership, trust, and clear frameworks in achieving the transformative potential of intelligent accountability.

Regarding the practical implications, our case analysis outlines the prominent relevance of the purpose-setting phase, which may facilitate (or hinder) the entire accountability process and its outcomes. A further implication concerns the involvement of stakeholders, who should be trained and ready to openly debate and criticise the organisation's performance, activities, and decisions.

This study contains some methodological limitations. First, despite the strategies we adopted to limit the pitfalls in qualitative engagement research and the conundrum between closeness and detachment, there are no firmly established ways to deal with these issues. An essential condition is to maintain a critical self-reflection before beginning research and throughout the data gathering, analysis, and writing processes that follow. The multiple authorship has ensured that the empirics were discussed several times during the research process, which reduced the potential bias of those more engaged with the case organisation.

The understanding of sense-making aspects offers a valuable avenue for analysing accountability processes. Furthermore, the analysis concerning the enacting and unfolding of intelligent accountability by adopting an issue-focused approach (Roloff, 2008) could be a further venue analysis. Essential topics that could be analysed are climate change, water scarcity, food waste, circular economy, international megaprojects, mega-sporting events, and sustainable tourism planning, i.e. topics relevant for the entire society. In addition, further analyses concerning the conceptualisation of *blurred accountability spaces* present interesting avenues for research. Finally, as we have argued, a micro-level of analysis is a relevant avenue for further accounting and accountability research to comprehend better how collectively related phenomena occur.

Appendix A. Supplementary data

Supplementary data to this article can be found online at https://doi.org/10.1016/j.bar.2025.101590.

Data availability

The data that has been used is confidential.

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