

Counter-conducting environmental injustices and (un)accountability: Ken Saro-Wiwa's accounts of the Ogoni struggles

LAUWO, Sarah, EGBON, Osamuyimen, DENEDO, Mercy and EJIOGU, Amanze

Available from Sheffield Hallam University Research Archive (SHURA) at:

<https://shura.shu.ac.uk/31896/>

This document is the Accepted Version [AM]

Citation:

LAUWO, Sarah, EGBON, Osamuyimen, DENEDO, Mercy and EJIOGU, Amanze (2023). Counter-conducting environmental injustices and (un)accountability: Ken Saro-Wiwa's accounts of the Ogoni struggles. *Accounting Auditing and Accountability Journal*. [Article]

Copyright and re-use policy

See <http://shura.shu.ac.uk/information.html>



**Counter-conducting environmental injustices and
(un)accountability: Ken Saro-Wiwa's accounts of the Ogoni
struggles**

Journal:	<i>Accounting, Auditing & Accountability Journal</i>
Manuscript ID	AAAJ-06-2022-5878.R2
Manuscript Type:	Research Article
Keywords:	Counter-conduct, Nigeria, Ecological accounting, Environmental accountability, Counter-account, Ken Saro-Wiwa

SCHOLARONE™
Manuscripts

Counter-conducting environmental injustices and (un)accountability: Ken Saro-Wiwa’s accounts of the Ogoni’s struggle for emancipation

Abstract

Purpose: This paper explores the historical roots of environmental accountability in the Niger Delta region of Nigeria by focusing on the campaigns for social and environmental justice by writer Ken Saro-Wiwa and the indigenous Ogoni people.

Design/methodology/approach: The methods consist of an analysis of books, diaries, letters and poems written by Ken Saro-Wiwa as well as books, reports and audio recordings of panel discussions which capture the Ogoni struggle, Ken Saro-Wiwa’s activism and its impacts. Our approach to the data is sensitised by Foucault’s notion of counter-conduct as it enables us to better grasp the creative agency of Saro-Wiwa and the Ogoni as they struggle and campaign for political autonomy, environmental justice and accountability.

Findings: Our findings illustrate how Ken Saro-Wiwa’s books, letters, poems, diaries and articles provide early accounts of environmental injustices and the absence of accountability in the Niger Delta. They highlight how Saro-Wiwa and the Ogoni movement deploy counter-conduct to subvert existing power and accountability structures through innovative strategies, effective mobilisation and communication at local and international levels. Our findings also highlight how these have led to specific forms of accountability for human rights and the environment at local and global levels. They also show how Saro-Wiwa’s activism, and the Ogoni struggle have inspired a new generation of environmental activists and new ways of demanding accountability.

Originality/value: This paper presents, for the first time, an account of the historical roots of environmental accountability practices from an African and developing country context. Its focus on the historical roots of environmental accountability is also unique as it expands the view beyond the origins of environmental accounting to look more broadly at the origins of environmental accountability practices.

Keywords: Counter-conduct, Nigeria, ecological accounting, environmental accountability, counter-account, Ken Saro-Wiwa

1. Introduction

Conventional reporting mechanisms have failed to adequately capture the social and environmental impacts of business, hold companies accountable and foreground marginalised voices and discourses (Gray, 2010). Critical accounting scholars have highlighted the parochial nature of the modern use of accounting (Carnegie and Napier, 1996) and called for alternative forms of accounting (Dey and Gibbon, 2014; Gallhoffer *et al.*, 2015). Indeed, some have argued that alternative forms of accounting (such as oral histories, diaries, letters, poems and music) produced by stakeholders (as co-governing subjects) other than by business organisations, have the potential to create visibility for the often-silenced human rights and ecological issues (Carnegie and Napier, 1996; Solomon and Thomson, 2009).

In addition, there have been calls for external social and environmental accounts and alternative (counter) accounts to problematise existing organisational actions or intentions by creating new visibilities (Atkins and Maroun, 2020; Bebbington *et al.*, 2001; Denedo *et al.*, 2019; Solomon and Thomson, 2009). Despite the growth of academic interest in alternative forms of environmental and social accounting, there has been limited interest in understanding the historical roots of social and environmental accounting, particularly counter accounts (Carnegie and Napier, 2017; Parker, 2015). Indeed, it is only in more recent years that the history of external (counter) accounts on social and environmental issues has gained more attention in the accounting literature (see Atkins and Maroun, 2020; Parker, 2014, 2015; Solomon and Thomson, 2009).

Notwithstanding the increase in studies and publications on the historical roots of social and environmental accounting (Atkins and Maroun, 2020; Solomon and Thomson, 2009), we know very little about the development and evolution of social and environmental accounting, i.e., what really happened, or what the results were (see Parker, 2015). This paucity of knowledge is even more evident when we consider the emergence of alternative forms of social and environmental accountability from a developing world perspective. In other words, whilst previous research has explored the historical construction of social, and environmental accounting in the developed world using archival records such as diaries, journals, and letters, less is known about how this emerged in the developing world context. There is limited research on how marginalised people and communities encounter and resist the dominant forms of social and environmental governance in an attempt to demand ecological, human rights accountability and social justice in the developing world context, particularly in Africa. In this paper, we address this gap by exploring the emergence of environmental accountability within the Niger Delta region of South-Eastern Nigeria through the historical struggles of the indigenous Ogoni people led by the late writer and activist, Kenule Beeson Saro-Wiwa ^[1] (popularly known as Ken Saro-Wiwa).

We adopt Michael Foucault's concept of 'counter-conduct' to frame our understanding of the Ogoni people's struggles against the existing modes of governing them and their environment. In Foucault's view, an analysis of power is inseparable from the analysis of corresponding forms of resistance. Hence, 'counter-conduct' is understood as a form of resistance against power (Foucault, 2007, p.389). Adopting a counter-conduct framework enables us to

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

understand how Ken Saro-Wiwa and the Movement for the Survival of Ogoni People (MOSOP)’s resistance not only challenged the dominant forms of governing (Death, 2010) but also contributed to the emergence of environmental accountability in the Niger Delta. In addition, viewing Ken Saro-Wiwa and MOSOP’s struggle as counter-conduct enables us to move away from understanding power from the vantage point of mentalities of the rule which reduce the role of resistance to a source of failed programme (O’Malley, 1996) to an understanding of power and resistance as agonistic.

In this context, this paper offers two contributions to the existing accounting literature. Firstly, we extend the current literature on the historical roots of social and environmental accounting and the potential of different forms of accounting (see Atkins and Maroun, 2020; Atkins and McBride, 2022; Atkins and Thomson, 2014; Parker, 2015) by bringing insights from an African context to show the emergence of environmental accountability within the Niger Delta in Nigeria through the environmental activism and struggles of the Ogoni people. Our evidence shows how letters, poems, and diaries not only provided counter-accounts of the social and environmental injustices but also acted as a subtle resistance and counter-conduct against the governmental power. Secondly, we make a theoretical contribution to the accounting literature that has applied Foucault’s notion of counter-conduct to explore the ways in which accounting can be implicated in the emergence of alternative ways of governing (see Ahrens *et al.*, 2020; Boomsma and O’Dwyer 2019; Wickramasinghe *et al.*, 2021). We do so by bringing to the fore the significance of history as counter accounts, its potential to counteract the conduct of those in power and as attempts to be governed differently. We demonstrate how Ken Saro-Wiwa and the Ogoni movement have deployed counter accounts such as letters, poems and diaries, to make visible the environmental and human rights abuses of multinational oil companies, thereby counteracting the existing power and accountability structures. Ken Saro-Wiwa’s movement laid the foundation for accountability mechanisms that hold the powerful to account for their destructive social and environmental practices in the Niger Delta.

The remainder of this paper is structured as follows. Section 2 provides an overview of the literature. Section 3 explores the theoretical framing of our study, while section 4 describes the research methods employed for this study. Sections 5 and 6 respectively discuss the context and analyse the evidence collected from various sources, including letters, poems, and diaries, and section 7 draws conclusions from the findings.

2. An Overview of the Literature

Why and how to account for social, ecological and environmental issues have been widely debated within accounting literature for over three decades. An expanding stream of critical research has documented how social, ecological and environmental accounts are produced to create visibility and to problematise the detrimental impacts of organisations’ activities (Solomon and Thomson, 2009; Thomson and Bebbington, 2005). There is an underpinning belief that accounting and reporting may enable regimes of accountability that support the discharge of organisational responsibility to various stakeholders, including the environment (see Gray, 1992). At the same time, prior studies have also warned against the harmful effects of accounting and accountants’ involvement in undertaking alternative forms of accounting on

social and environmental issues (see Gray, 1992). In stepping away from a focus on accounts produced by economic entities, scholars have urged for the need to produce more historical research (see Carnegie and Napier (2017; Parker, 2015) and alternative forms of accounts that engender innovative, self-transfiguring practices against those in power (see Carnegie and Napier, 1996; Dey and Gibbon, 2014; Gallhoffer *et al.*, 2015; Solomon and Thomson, 2009).

In response, a number of accounting scholars have focused on environmental, ecological and biodiversity accounting and explored early forms of alternative accounts to situate social and environmental accounting in a historical context (see Atkins and Maroun, 2020; Atkins and McBride, 2022; Atkins and Thomson, 2014). For example, Atkins and Thomson (2014) explored how letters, lectures, poetry and other work written by William Morris captured the social and environmental devastation caused by the 19th century's industrialisation. Morris's writings were interpreted as a mechanism that defended nature and challenged the legitimacy of government institutions and commercial businesses through publicising the damaging impact of their actions on nature (Atkins and Thomson, 2014, p.267). Morris's writings thus provide a historical source for understanding the development of environmental accounting. It forms an early alternative account which made visible to the public the deteriorating state of nature and those responsible for the damage, in order to initiate a collective action to resist, demand accountability and remediate the damage (Atkins and Thomson, 2014, p.273).

Indeed, what is evident from Atkins and Thomson's (2014) evaluation of Morris's works is that while the tactics deployed (letters, poetry, etc) might be 'outmoded' when compared with contemporary social and environmental campaigns, the principles of shaming and moral delegitimization as motivators for change which underpin his external/counter accounts are still relevant to the contemporary use of counter accounts in demanding for social and environmental accountability (see Denedo *et al.*, 2017; Thomson *et al.*, 2015; Vinnari and Laine, 2017). In another study, Solomon and Thomson (2009) explored Frederick Braithwaite's (1778–1865) report published in 1853 titled *On the Rise and Fall of the River Wandle; its Springs, Tributaries, and Pollution* to problematise the potential of external environmental account in providing valuable insights into the historical development of social and environmental accounting. According to Solomon and Thomson (2009), Braithwaite's account reconceptualised the substantive social and ecological understanding of the pollution of the Wandle by providing a systematic description and critique of social actions on a natural ecological entity.

Atkins and Maroun (2020) analysed Gilbert White (the 18th-century Naturalist)'s accounts of species (both flora and fauna), natural events, as well as financial accounts of his daily expenses, including the state of nature in the British Isles. White's writings are interpreted as an early account of biodiversity and extinction accounting which also raised concerns about air pollution, environmental degradation and the ecological chaos caused by weather patterns (e.g., volcanic eruption), human activities and other factors (p.1838). The authors argue that by problematising biodiversity loss and the devastating impact humans were having on nature, White's nature journals potentially served to raise awareness of the need to preserve species from extinction, demand accountability and drive (policy) change. In conceptualising White's

diaries as a form of account, Atkins and Maroun (2020) broaden the form of biodiversity accounting from the corporate and public sector spheres to the individual sphere where journals kept by individuals can and do provide an account.

In another study, Atkins and McBride (2022) extend the research on the historical roots of social and environmental accounting by investigating John Evelyn's *Fumifugium* (1661) that gave visibility to the pollution in 17th century London. Evelyn's *Fumifugium* accounts identified the nature of environmental problems and problematised the sea-coal burning and the impacts of pollution on society and nature (aesthetics, odour, damage to buildings, human health, animal health, flora and fauna). His account revealed that the pollution was due to the inefficient and overuse of sea-coal by brewers, soap boilers and lime burners, with its high sulphur content. In Evelyn's accounts, the state of the "aer and smoak" in London was made visible in order to offer an alternative environment, one that would be devoid of pollution. In naming and shaming the polluting businesses in London, Evelyn's *Fumifugium* accounts challenged the lack of accountability of 17th-century businesses and the poor environmental governance, by offering potential solutions (such as the relocation of businesses, planting of trees and aromatic shrubs). In the above context, the variety of alternative accounts provide a historical account of social and environmental accounting that draws attention to the contradictions of the discourse produced by dominant forces. It does so by providing alternative and emancipatory accounts of reality (Atkins and Maroun, 2020) and creates possibilities for alternative regimes of governance.

Contemporary discourse on counter-accounts also creates alternative representations of organisations' conduct. Thomson *et al.* (2015) argue that counter-accounts are used to problematise the ecological and social impact of organisations' harmful conduct from the perspective of the oppressed groups. They are used to "make thinkable and governable those issues currently regarded as unthinkable and ungovernable..." (p.810). Counter accounts are thus embedded within struggles for equal power relations, resource control (partial or complete) and the ability to govern effectively (Dey and Gibbon, 2014; Everett, 2004; Gallhofer *et al.*, 2015). Previous research shows that they are often used to fill the perceived gaps in the accountable information, evidence or knowledge that is needed to democratically govern corporations and wider society (Laine and Vinnari, 2011; Tregidga, 2017; Vinnari and Laine, 2017 p.7). For example, Lewis *et al.*, (2017) highlight the struggles among indigenous Native Americans (e.g., Navajo, Lakota) living near uranium mines and show how indigenous peoples' concerns regarding health hazards linked to the extractive activities have been ignored. They illustrate how several factors, including health, ineffective policies, social and environmental issues, and lack of research, converge to create uncertainty about the health of both present and future generations.

Similarly, through a state-of-the-art review of the literature, Fernández-Llamazares *et al.*, (2020) have shown that indigenous people globally (who are also usually minorities) have suffered under the burden of pollution emanating from various sources such as oil/gas and mineral extractions, toxic waste dumping, agrochemical and radioactive contaminations, industrial development, etc. These vulnerable communities have adopted strategies to give

visibility to conflicts involving pollution and its impacts on them, and the press for self-determination. Hence, these marginalised people have mobilised resistance using campaigns, protests, occupation of the polluting infrastructure, and litigations against polluters. All these have been successfully carried out via a global citizen action, collaboration with environmental activists, journalists and non-governmental organisations, along with use of technology/media to escalate awareness of the problem and attract global support and attention (Fernández-Llamazares *et al.*, 2020; Killian, 2010). Such mobilisations have also utilised music, storytelling, photography, etc. to draw the attention of global audiences to their plight and instigate policy change (Branagan, 2005; Horton, 2017). In adopting the strategy of resistance, they continue to press for entrenched accountability or right-to-know laws, indigenous participation, and monitoring to mitigate pollution impacts (O’Faircheallaigh, 2016).

Thus, collectively, previous studies have provided valuable insights into the historical roots of social and environmental accounting and the potential of alternative accounts in creating visibility for marginalised discourses and voices. While such studies have enhanced our understanding of the historical roots of external social and environmental accounting, most of the studies have tended to focus on developed countries. As such, there has been a relatively limited in-depth exploration of the historical roots of alternative forms of social and environmental accountability from developing countries. This is more pronounced when we consider the African context and the emergence of alternative forms of social and environmental accounting and accountability which has demonstrated its potential in resisting the conduct of those in power and extending demands for powerful stakeholders to be made accountable. It is this corpus of literature that we seek to extend by exploring the roots of ecological and environmental accounts in Nigeria through the activism of Ken Saro-Wiwa and his attempts to hold the multinational oil corporations and the Nigerian state to account for the oil-induced environmental injustices and human rights violations in Ogoniland. We draw on Foucault's notion of counter-conduct, which we discuss in the next section, to frame our understanding of Ken Saro-Wiwa’s activism.

3. Counter-Conduct

This section focuses on Foucault’s (1978/2007) concept of counter-conduct which tries to capture much more diffused and subdued forms of resistance, to approach the question of resistance by Ken Saro-Wiwa and the Ogonis in protesting against the conduct of the Nigerian state and the unaccountable practices of oil multinationals in the Niger Delta. Locating the emergence of practices of counter-conduct within an episodic history of the Christian pastorate, Foucault (1978/2007) denotes counter-conducts as dissent against a variety of pastoral “governing” practices, aimed to shape, regulate and refine religious and spiritual conduct. According to Pyykkonen (2015), ‘counter-conduct in contemporary society occurs when individuals seek to resist forms of power, and ways of using it, that take away their control and power over themselves and violate the principles of this self-governance’ (p.30). The concept does not refer to the rejection of *all* forms of conduct, but rather a desire to be conducted *differently*: ... ‘how not to be governed *like that*, by that, in the name of those principles, with

such and such an objective in mind, and by means of such procedures, not like that, not for that, not by them' (Foucault, 2007, p.44).

According to Foucault, "there is no power without potential refusal or revolt" (Foucault, 2001, p.324), and "resistance" is thus not external to power (Foucault, 1998, pp.94–97). For Foucault, the essence of resistance lies in the struggles for alternative forms of governing or the 'counter-conduct' through which spaces of choices can be structured differently (Foucault, 2007). Thus, the analysis of the conduct is inseparable from the analysis of corresponding forms of resistance (Foucault 2007, p.389). The very possibility of resistance is fundamental to Foucault's notion of power – because, without options for resistance, there would not be power relations (Foucault, 2007). In this way, resistance must not only be conceived in terms of liberation from an oppressor or resistance to power as the exercise of "political sovereignty, or resistance to power in the form of 'economic exploitation' "(Foucault, 1978/2007, p.195), but also "resistance to power as conducting" (Foucault, 1978/2007, p.195).

Resistance and counter-conduct modify these power relations, by countering the locally stabilised organisations of power to influence the possibilities of the actions of others (Foucault, 1978/2007). Thus, in analysing the power/resistance relationship, Foucault rejected notions of 'revolt', 'disobedience', 'insubordination', 'dissidence' and 'misconduct' and highlighted the correlation between 'conduct' and 'counter-conduct' (Foucault, 1976, p.125; 2007, p.196). Foucault stresses that 'counter-conducts' are not rejections of government in itself, but an expression of seeking different forms and means of government (Foucault, 2007). This conceptualisation is consistent with the struggles and accounts of Ken Saro-Wiwa and his Ogoni people. In other words, the term 'counter-conduct' refers to those efforts whose aim is to invoke new directions, priorities or objectives, and to chart ways of escaping direction by the subjects of power themselves. As Foucault emphasised:

I do not mean that governmentalisation would be opposed by a kind of faceoff by the opposite affirmation, 'we do not want to be governed and we do not want to be governed at all'. I mean that, in this great preoccupation about the way to govern and the search for the ways to govern, we identify a perpetual question which would be: 'how not to be governed like that, by that, in the name of those principles, with such and such an objective in mind and by means of such procedures, not like that, not for that, not by them' (Foucault, 2007b, p.44).

Rather than looking beyond government, a counter-conduct approach looks within government to see how forms of resistance rely upon and are even implicated within, the strategies, techniques and power relationships they oppose (Davidson, 2011). As Foucault posited, "politics is no more or less than that which is born with resistance to governmentality" (Foucault, 1979; Death, 2016, p.216). Thus, engaging with Foucault's conception of counter-conduct helps us better grasp subjects' struggles and the agency of the governed that together mobilise campaigns as a form of resistance against governmental power. Counter-conduct thus involves the governed bringing the governors into alignment with their governance, thereby leading the governors to incorporate forms of governance favoured by the governed (O'Malley 1996, p.316).

An expanding body of research in accounting has mobilised Foucault's governmentality and related framework to explore the manifold implications of accounting in processes of power and how accounting operates as technologies of governance (Mennicken and Miller, 2012; Spence and Rinaldi, 2014). Scholars have argued that accounting's particular objectifications, quantifications and standardisations have enabled highly specific regimes, including privileging the dominant narrative (Burns and Jollands, 2020). An example is how accounting for sustainable supply chain governance conditioned the supply chain practices of UK supermarkets (Spence and Rinaldi, 2014). Indeed, as accounting technologies create and shape subjectivity through the specific visibilities that they create, they also encounter the heterogenous and impure world of everyday life (Mennicken and Miller, 2012), and are thus likely to be resisted by actors who aspire to be governed differently (Foucault, 2007). Yet, little is still known about how accounting can be used in the development of alternative forms of governance. Specifically, there is insufficient knowledge of how accounting can become implicated in counter-conduct as a productive, positive practice in the creation of novel practices and programmes designed to compete with and eventually overthrow, existing forms of the conduct of conduct (*see Ahrens et al., 2020*).

Accounting research on governmentality has only recently become more concerned with conflict, struggle and resistance to programmes, and has begun to explore the ways in which accounting can be implicated in the emergence of alternative ways of governing through the development of specific forms of counter-conduct (*see Ahrens et al., 2020; Apostol, 2015; Bigoni and Funnell, 2015; Boomsma and O'Dwyer 2019*). For example, Ahrens *et al.* (2020) utilise the notions of governmentality and counter-conduct to explore the role of accounting in critiquing rationales and programmes of the government in the reform of local government funding in England, in the wake of the 2007/8 global financial crisis. The study draws attention to the ways in which accounting has become implicated in the struggles between austerity, localism, centralism, devolution and marketisation—the programmes and rationales that have had such a dramatic impact on recent local government funding. Boomsma and O'Dwyer (2019) examined the constitutive role of NGO 'counter-conduct' in the governmentality process and efforts by Dutch NGOs to proactively reform their accountability practices for government funds, in order to pre-empt regulation by the Dutch government.

We expand the emerging literature on accounting and counter-conduct by bringing to the fore the significance of history as counter-accounting, drawing attention to subjects' struggles, and its potential to counteract the conduct of those in power in an attempt to be governed differently. Using Foucault's notion of counter-conduct, we explore the potential of historical counter-accounts for counter-conduct, through the activism led by Ken Saro-Wiwa against processes adopted by the Nigerian government and multinational oil companies for conducting others. Directing the struggle against both the government and oil MNCs as powers, whose processes determine the environmental and ecological outcomes of Ogoniland, is consistent with the premise of counter-conductive struggles. As Odysseos *et al.* (2016, p.153) indicate, counter-conductive struggles may be directed at multiple powers, "not always the state as governor *par excellence*, but governors in the plural, resulting in attempts to resist, escape and "involute" rationalities and *technes* of conduct". This concept helps us to better grasp the

creative agency of Ken Saro-Wiwa and the Ogonis as they mobilise activism and campaign as resistance to engender inventive, self-transfiguring practices against those in power (Foucault, 1978/2007). Indeed, it enables us to delve into the Ogoni struggles to understand how the resistance to governmental power led to the development of specific forms of environmental accountability in the Niger Delta.

4. Research Methods

Data for this paper primarily comprises of the authors’ close reading of several books and reports (Twyford *et al.*, 2022) which capture the evolutionary and exceptional activism of Ken Saro-Wiwa in giving a voice to the plights of the Ogonis and engineering an environmental awareness and social movement in the Niger Delta in the 1990s. Table 1 presents a summary of the books and reports analysed. These writings are a reflection of counter-conduct (Foucault, 2007) engendered by discontent with environmental injustice and its attendant human rights violations (see Twyford *et al.*, 2022). Particularly, Saro-Wiwa’s published diaries, letters and poems enable us to understand and capture how he campaigned, mobilised against and resisted, the ecological and political sufferings experienced by the indigenous people of Ogoniland, to hold the oil-multinational corporations and the Nigerian government to account for their unsustainable practices. In addition, we analysed three audio podcasts recorded by the Institute for Human Rights and Business to mark the 25th anniversary of the execution of Ken Saro-Wiwa and the other Ogoni eight. The podcasts are recordings of panel discussions which reflect on Saro-Wiwa’s work and its impact.

All the authors read the selected books and listened to the podcast to develop an understanding of the issues advocated by Ken Saro-Wiwa, took notes and critically reviewed and discussed them. The theoretical framework insights developed in section 3 helped to structure the analysis of our empirical findings. We adopted an iterative analytic approach between the data and emergent themes on the one hand and the prior literature and theory on the other (O’Dwyer, 2004; Atkins and Maroun, 2020). First, we extracted information relating to Ken’s role in advocating for the indigenous people, his engagement with several stakeholders, along with their published notes contained in his diaries and letters. We also extracted information on his non-violent mobilisation and network-building strategies. This enabled us to explore his documented press briefings and communications with the multinationals and the government, and his engagement with international and supranational organisations such as The Body Shop, Greenpeace, Unrepresented Nations and Peoples Organisation (UNPO) at the United Nations among several others, and with individuals. Our initial extracts also capture his accounts of how the struggles for political autonomy, emancipation from indigenous colonialism, resource marginalisation and environmental strangulation, were opposed by the military government in Nigeria and the oil corporations, particularly Shell (previously Shell-BP in the 1970s) and Chevron, and their allies which included State governors and the military and police force from the 1970s.

In the second analytical phase, the emerging themes from the literature and theory were used to code the evidence extracted from our readings of Ken Saro-Wiwa’s diaries, letters and poems (see Atkins and Maroun, 2020). The themes include the “*conceptual novelty – rights-based*

approach”, “non-violence – a subtle form of resistance”, “mobilisation and building of networks”, “counter-conduct and information diffusion”, “ecological and human rights activism in the Niger Delta”, “corporate accountability for environmental and human rights” and “new forms of accountability – accounts of environmental degradation”.

In the final stage, using the emerging themes, we analysed the series of podcasts produced by the Institute of Human Rights and Business (IHRB) titled *On the life and legacy of Ken Saro-Wiwa – The view from the Ground*, *On the life and legacy of Ken Saro-Wiwa – The view from beyond*, and *On the life and legacy of Ken Saro-Wiwa – the view from an ally* (IHRB, 2020a,b,c). This series of podcasts comprise a reflective conversation on the life and legacy of Ken Saro-Wiwa by eight commentators, which include his daughter, Noo Saro-Wiwa, and his lawyer, Ledum Mitee, among others. These podcasts were produced to mark the 25th year of the deaths of the Ogoni Nine, which included Ken Saro-Wiwa, on the 10th of November 1995. This podcast reflects on the significance of the Ogoni Nine executed by the military government, and the impacts of Ken’s leadership and activism around the world. In this phase, we also analysed other books and the reports published by Amnesty International and UNEP to understand the recent challenges in terms of corporate behaviours and governance as they relate to oil-induced environmental degradation in the 21st century in Ogoniland and the Niger Delta.

The triangulation of empirical data from different sources including Ken Saro-Wiwa’s diaries, letters and poems, podcasts and reports (Amnesty International and UNEP) helped in ensuring data accuracy and in relation to Ken Saro-Wiwa’s activism. The procedure enabled us to gain an in-depth understanding of the data presented in this paper and greater confidence in the robustness of the data reported. Critical reflection on the data analysis process, especially why certain themes emerged rather than others, offered further insights.

Table 1: Books and reports read and analysed

Title	Authors	Descriptions
<i>Genocide in Nigeria, the Ogoni Tragedy</i> (1992)	Saro-Wiwa	In this book, Ken Saro-Wiwa documents the history of the Ogoni people from pre-colonial times. He documents the mistreatment of the Ogoni by multinational oil companies and a collaborating Nigerian government. This was a key publication, which brought the Ogoni issues to the attention of the international community.
<i>A Month and a Day, a detention diary</i> (1995)	Saro-Wiwa	Ken Saro-Wiwa gives an account of a period of detention in 1993. He describes the conditions under which he was held and writes of his involvement with the Ogoni cause and his role in the setting up of the Movement for the Survival of the Ogoni people (MOSOP).

<i>A Month and a Day & Letters</i> (2005)	Saro-Wiwa	This is an edited version of "A month and a day, A Detention Diary". This new edition has a foreword by Wole Soyinka (a Nobel Laureate and fellow Nigerian writer). It also includes Ken Saro-Wiwa's closing statement to the military tribunal which tried him, a contribution from Ken Wiwa (Saro-Wiwa's eldest son), and other letters of support to Ken Saro-Wiwa and his family.
<i>Silence would be treason, last writings of Ken Saro-Wiwa</i> (2013)	Editors: Ide Corley, Helen Fallon and Laurence Cox	This is a collection of Ken Saro-Wiwa's writings. They include letters written to Sister Majella McCarron (an Irish nun and key ally) between 20 October 1993 and 14 September 1995. The collection also includes poems by Ken Saro-Wiwa and essays by the three editors.
<i>The price of oil: Corporate responsibility and human rights violations in Nigeria's oil-producing communities</i> (1999)	Human Rights Watch	The report explores human rights violations related to oil exploration and production in the Niger Delta, and the role and responsibilities of the major multinational oil companies in respect of those violations.
<i>Where vulture feasts, Shell, human rights and oil</i> (2003)	Oronto Douglas and Ike Okonta	The authors present a case against the world's largest oil company, demonstrating how (in contrast to Shell's public profile) irresponsible practices have degraded agricultural land and left the people of the Niger Delta destitute. It also presents accounts of the resistance of the Niger Delta people.
<i>The next gulf, London, Washington and oil conflict in Nigeria</i> (2005)	Andy Rowell, James Marriott and Lorne Stockman	The authors set out how a new Atlantic Triangle is being created which ties Britain, America and the Niger Delta together. While the first Atlantic Triangle was built on the exploitation of slaves, they show how this new triangle is built on the exploitation of oil and gas. In doing this, it gives an account of Ken Saro-Wiwa and the Ogoni's struggle.

<i>Environmental Assessment of Ogoniland</i> (2011)	United Nations Environment Programme (UNEP)	The report of an environmental assessment of Ogoniland by the United Nations Environment Programme (UNEP) at the request of the Federal Government of Nigeria. The Environmental Assessment of Ogoniland covered contaminated land, groundwater, surface water, sediment, vegetation, air pollution, public health, industry practices and institutional issues. The report represents the best available understanding of what has happened to the environment of Ogoniland – and the corresponding implications for affected populations. It also provides guidance as to how the issues identified can be addressed.
<i>Nigeria: Petroleum, pollution and poverty in the Niger Delta</i> (2009)	Amnesty International	This report examines how crude oil pollution created poverty for the Niger Delta.
<i>No progress: An evaluation of the implementation of UNEP's environmental assessment of Ogoniland, three years on</i> (2014)	Amnesty International	The report examines how UNEP's recommendations have been acted upon, three years after the report was published.
<i>No Clean-Up, No Justice, an evaluation of the implementation of UNEP's environmental assessment of Ogoniland, nine years on</i> (2020)	Amnesty International	The report presents the findings of investigations into the extent to which Nigeria's government and the oil multinational - Shell - have implemented UNEP's recommendations, why progress has been slow and why the clean-up operations have so far failed to deliver.

5. Context: The Ogoni Struggle and Ken Saro-Wiwa – A Social Movement

The Ogoni are a people in the Western Niger Delta region of Southern Nigeria. They live in a 404 square mile homeland which they refer to as Ogoniland (United Nations Environment Programme [UNEP], 2017) and in 2016, numbered close to 832,000. The Ogoni people are predominantly farmers and fishermen, the Niger Delta being, according to UNEP (2017), the third-largest wetland and mangrove ecosystem in the world. The multinational oil company, Shell, discovered oil in Ogoniland in 1958. Ken Saro-Wiwa writing on the impact of oil exploration on the Ogoni notes:

Petroleum was discovered in Ogoni in 1958 and since then an estimated US 100 billion dollars' worth of oil and gas has been carted away from Ogoni land. In return for this, the Ogoni people have received nothing. Oil exploration has turned Ogoni into a wasteland: lands, streams, and creeks are totally and continually polluted; the atmosphere has been poisoned, charged as it is with hydrocarbon vapours, methane, carbon monoxide, carbon dioxide and soot emitted by gas which has been flared 24 hours a day for 33 years in very close proximity to human habitation. Acid rain, oil spillages and oil blow-outs have devastated Ogoni territory (Saro-Wiwa, 2005, p.66).

In August 1990, in a classic display of counter-conduct, the Ogoni leaders met, ratified and signed the Ogoni Bill of Rights (OBR) at Bori, the traditional capital of Ogoniland. The OBR, which was largely written by the Ogoni writer and activist Ken Saro-Wiwa, demanded:

That the Ogoni people be granted Political Autonomy to participate in the affairs of the Republic as a distinct and separate unit by whatever name called, provided that this autonomy guarantees the following:

- a) political control of Ogoni affairs by Ogoni people,*
- b) the right to control the use of a fair proportion of Ogoni economic resources for Ogoni development,*
{.....}
- c) the right to protect the Ogoni environment and ecology from further degradation (Saro-Wiwa, 1992, p.95).*

Although environmental and ecological concerns feature last in the OBR list above, they were at the forefront of the struggle to mobilise wider stakeholder support. The OBR was presented to the Nigerian military government, and then to Shell and to the Nigerians in October 1990. Indeed, this was an expression to the Nigerian State and Shell, not of revolt, but rather of a desire '*not to be governed thusly*' (Death, 2016, p.209). To give impetus to the struggle, Ken Saro-Wiwa founded the Movement for the Survival of the Ogoni People (MOSOP) to be the umbrella organisation representing the Ogoni in its non-violent struggle for social and environmental justice. Ken acted as the organisation's spokesperson.

In December 1991, faced with the Nigerian government and Shell's lack of response to the OBR, the Ogoni leader adopted an addendum to the OBR which authorised MOSOP to appeal to the international community for assistance and thus internationalised the Ogoni struggle (Saro-Wiwa, 1992, pp.98-99). Similar to other indigenous peoples (Branagan, 2005; Fernández-Llamazares *et al.*, 2020), the drew attention and sympathy from civil societies in the global north, and the international community worked for Ken and MOSOP because they mobilised their core argument around environmental human rights violations and the threat to Niger Delta's ecology. By strategically making environmental concerns the rallying point in articulating rights-based agitations in Ogoniland, Ken and MOSOP succeeded in enlisting the support of international rights-based civil society organisations and the international community for their emancipatory struggles (see Ako, 2011; 2015).

Throughout 1992 and 1993, Saro-Wiwa and MOSOP galvanised the Ogonis in a series of peaceful mass protests against Shell and the Nigerian government. On January 4, 1993, in his speech at the Ogoni day mass rally on January 4, 1993, Saro-Wiwa declared Shell *persona non grata* in Ogoniland. Writing about this, Saro-Wiwa (2005, p.91) comments:

The tenor of my extempore speech was that we would have to face both the rulers of Nigeria and Shell which had denigrated us and laid great burdens on individual Ogoni people. I declared Shell persona non grata and challenged them to kill off all Ogoni men, women and children before taking more oil from Ogoni. I ended with a call upon all other oil-producing areas in the country to follow the Ogoni example and 'Rise up now and fight for your rights'.

Later that year, in the face of increased protests from the Ogonis, Shell withdrew from Ogoniland and has since not been able to resume operations in the area. This was a significant blow to Shell and the Nigerian government, as Shell's operations in Ogoni accounted for about 200,000 barrels of crude oil per day (Ugwuanyi, 2001).

In May 1994, Saro-Wiwa and several others, most of whom were leaders of MOSOP, were arrested and placed in military detention. They were accused of the murder of four Ogoni chiefs known to be opponents of MOSOP. They were tried by a military tribunal. Saro-Wiwa and eight others (now known as the 'Ogoni nine') were sentenced to death on October 31, 1995 (Corley *et al.*, 2013; Saro-Wiwa, 2005). Eleven days later, while the window for an appeal was still open, and despite objections and appeals from world leaders, they were hanged. The trial was flawed in many ways. Indeed, the then British Prime Minister, John Major, described the trial and execution thus:

a fraudulent trial, a bad verdict, an unjust sentence. It has now been followed by judicial murder (Associated Press, 1995).

While the flawed trial and conviction of the 'Ogoni nine' were expected, their execution was not. As soon as the disbelief and shock gave way to anger, attention started to focus on Shell and questions started being asked as to why Shell had not used its influence with the Nigerian government to stop the executions. The global debate was further ignited over the responsibilities of multinational corporations. These debates and fallouts from the execution had far-reaching global consequences. In the next section, we explore the Ogoni struggle movement led by Ken Saro-Wiwa and its implications for accountability for social and environmental issues, and the potential of different forms of accounts such as diaries, letters, books and other archival records in extending that accountability.

6. Analysis of findings

Three broad themes emerge from the analysis of the data. First is the framing of the Ogoni struggle as one of counter-conduct which is characterised by conceptual novelty, nonviolence as a subtle form of resistance, mobilisation and building of networks, and communication via counter accounts. Second is the impact of Ken Saro-Wiwa's counter-conduct in terms of

ecological and human rights activism, and corporate accountability for environmental and human rights, leading to the third theme, namely, new forms of accountability. We expand on these below.

6.1 Ogoni Struggle as a Counter-Conduct

6.1.1. Conceptual novelty – Rights-based approach

Prior to the Ogoni Bill of Rights (OBR) and the formation of MOSOP, the Ogoni people’s approach to demanding accountability for social and environmental issues in the Niger Delta, was fragmented. It ranged from protests near oil facilities pressing for socio-economic demands by local communities and groups, to armed revolts (Ako, 2015; Killian, 2010). Ken and MOSOP (K&M, hereafter) set out to change this by adopting a more nuanced and strategic approach to advocate for the respect and protection of their fundamental human rights and environment. Rather than seeking to reject the State’s authority, they sought to reform the environmental and social governance of the Niger Delta.

The Ogoni struggle, driven primarily by K&M, revolved around three main issues: accountability for the environmental/ecological damage to the Ogoni lands, the human rights of the Ogoni people, and their right to self-determination (Saro-Wiwa, 2005, 1992; Corley *et al.*, 2013). They adopted a strategy that linked environmental issues and human rights violations. Linking environmental issues with human rights is “a now unremarkable argument but one that was a major conceptual innovation in the early 1990s” (Demirel-Pegg and Pegg, 2015, p.659). The novelty equally attracted the sympathy of international rights-based civil society organisations and the international community (Ako, 2011; 2015; Denedo *et al.*, 2019). K&M emphatically considered the environment as their “first right and the struggle for it takes precedence over all else” (Saro-Wiwa, 1995, p.169).

The issuance of the OBR was the first step in this direction. The OBR set out the Ogoni social and environmental grievances and demands within a human rights framework. This enabled the OBR to serve as the philosophical base and framework for campaigns to recognize those rights. Building on this, K&M embarked on a campaign which demonstrated the linkage between environmental issues with human rights violations by focusing attention on the operations of Shell in Ogoniland.

In press releases, articles, books, and reports, MOSOP accused Shell of ravaging the Niger Delta through air, water, and noise pollution. Photographs of huge gas flares in the midst of Ogoni villages and oil blowouts coating farmlands in mucky crude all lent credence to a damning portrait: one of the world’s richest corporations despoiling the pristine environment of an impoverished community.... Shell was involved in “exploitation without responsibility, terrorism, and armed repression (Bob, 2005, pp.84–85).

K&M argued that Shell was involved in “environmental racism” and an “ecological war” against the Ogoni people. This not only involved the direct environmental devastation of Ogoni but also supported the Nigerian government in its repression and violations of the human rights of the Ogoni people (Pegg, 1999). According to Ken Saro-Wiwa (2005, p.97),

Today, the Ogoni people are involved in two grim wars. The first is the 35-year-old ecological war waged by the multinational oil companies, Shell and Chevron. In the most sophisticated and unconventional war, no bones are broken, no blood is spilled, and no-one is maimed. Yet, men, women and children die; flora and fauna perish, the air and waters are poisoned, and finally, the land dies. The second war is a political war of tyranny, oppression and greed designed to dispossess the Ogoni people ... of their rights and their wealth and subject them to abject poverty, slavery, dehumanisation and extinction.

Indeed, the underlying argument has been that the MNCs used ‘dirty’ production methods which they would not use in Western countries, while also facilitating the State’s suppression and repression of indigenous communities following the slightest dissent. Perceiving Shell as inextricably intertwined with the Nigerian State in misfeasance in Ogoniland, K&M’s resistance was directed at them both. Several authors (see for example, Pegg, 2015; Senewo, 2015) highlight the novelty of this approach which directed attention to the influential role of the multinational oil companies in government affairs, thus conflating them as similar regimes of governance. Indeed, in Ogoniland and the wider Niger Delta, the communities know that the oil companies operate in joint ventures with the government and collaborate extensively with the police and armed forces, making the companies and government essentially one (Pegg, 2015). To emphasise this linkage between the Nigerian government and the MNCs, MOSOP again deployed the OBR (cf. section 5 above) by directing it and their wider claims for self-determination, environmental justice and human rights at both the government and the MNCs, as conductive struggles directed at multiple powers (Odysseos *et al.*, 2016).

Much like William Morris’s campaign for Epping Forest (see Atkins and Thomson, 2014), the Ogoni campaign served to create visibility for environmental issues, with the underlying principles of shaming and delegitimizing the Nigerian State and MNCs involved in the environmental degradation of the Ogoni lands and human rights abuses of the Ogoni people. However, the OBR as a tool for creating this visibility, adopts an innovative framing of the issues. By conflating environmental and human rights issues, it expands the scope of vision, forcing a more pressing image in view. Seen through the lens of Foucault’s concept of counter-conduct, the OBR is a statement that the Ogoni no longer want to be governed “thusly”. Importantly, it also creates the image of an idealistic alternative to the current governmental regime, an alternative in which the environment is remediated and protected, and the human rights of the Ogoni people are respected. Indeed, much like accountability and reporting frameworks set ground rules, the OBR aims to set the ground rules for an alternative governmental regime.

6.1.2. Nonviolent approach – a subtle form of resistance

The adoption of the OBR which took a human rights-based approach to environmental issues, was both conceptually innovative and laid the foundation upon which the Ogonis could take the moral high ground in adopting a non-violent campaign against those in power. Indeed, the addendum to the OBR concludes thus:

That the Ogoni people abjure violence in their just struggle for their rights” (Saro-Wiwa, 2005, p.63) [and] “protect the Ogoni environment and ecology from further degradation” (Saro-Wiwa, 1992, p.99).

Ken always keenly pointed this out to both Ogoni activists and others. For example, in his speech to the Kagota Club on 22 December 1990, he expounded on why the struggle for autonomy and self-determination should be a non-violent struggle to empower, educate and mobilise the Ogonis to proclaim their “Ogoniness”:

The next task is to mobilise every Ogoni man, woman and child on the nature and necessity of our cause so that everyone knows and believes in that cause ... And finally, we must begin to build action to transform our current advantages into political scores. This is not, I repeat, NOT a call to violent action. We have a moral claim over Nigeria. This moral claim arises ... from the usurpation of US 30 billion dollars’ worth of our oil and the destruction of our ecology amounting to the same sum. Our strength derives from this moral advantage, and that is what we have to press home.... (Saro-Wiwa, 2005, p.52).

Like earlier social movements such as the civil rights movement in the USA, MOSOP faced challenges from other groups within the Niger Delta who believed that violent and militant means would achieve faster and better results (Ako, 2015). However, much like Foucault’s concept of counter-conduct as a more subtle form of resistance that seeks to reconstruct power rather than reject it (Death, 2010; Foucault, 1997), the Ogonis chose the less openly confrontational approach of nonviolence to resist the human rights abuses and environmental injustices in Ogoniland. According to Ken, the adoption of a non-violent struggle offers “*weak people the strength*” to speak and challenge the governance regimes, while highlighting its implications for the African continent:

It is also very important that we have chosen the path of non-violent struggle. Our opponents are given to violence, and we cannot meet them on their turf, even if we wanted to. Non-violent struggle offers weak people the strength which they otherwise would not have. The spirit becomes important, and no gun can silence that. I am aware, though, that non-violent struggle occasions more death than armed struggle. ...Whether the Ogoni people will be able to withstand the rigours of the struggle is yet to be seen. Their ability to do so will point the way of peaceful struggle to other peoples on the African continent (Saro-Wiwa, 2005, p.133).

Mobilising a non-violent approach enabled the Ogoni to claim the moral high ground, which was necessary to enlist the support of international NGOs, legal firms and campaigners who were vital to the success of the campaign. We explore this in the next section.

6.1.3 Counter-conduct through mobilisation and building of networks

Power relations are central to the notion of counter-conduct, as the latter attempts to reconstruct how power should be used and not used. Counter-conduct enables the comprehension of “wider forms of power relation in which movements are inextricably entwined” (Death, 2016, p.202). While the subjects of power seek to reconstruct power usage (Death, 2010; Foucault, 1997), they need to mobilise power to effectively counter or match the existing power. Otherwise, the struggle to change the status quo would be futile. As such, the subjects of power need support to mobilise, by building networks to upgrade their power to match/counter the power that govern. K&M realised quite early on that the success of the Ogoni movement required the mass mobilisation of the Ogoni people as well as a network of allies and supporters within and outside Nigeria. One of the means through which Saro-Wiwa sought to mobilise the Ogoni people and supporters was by setting up a fund for the ‘reconstruction and recovery’ of the Ogoni nation. Writing on the rationale for the fund, Saro-Wiwa notes:

When I returned to Ogoni the next week, it was to launch the One Naira Ogoni Survival Fund (ONOSUF), by which we sought to commit Ogoni men, women and children to the struggle... I gave the following Call to Commitment: ... Money cannot win the war of genocide against the Ogoni people. God, Himself will win the war for us. But all Ogoni men, women and children, including new-born babies, will contribute to the Fund as a statement of their will to survive ... I appeal to you to contribute to the Fund not only the sum of one naira but, much more importantly, your total commitment and dedication. (Saro-Wiwa, 2005, pp.97–100).

Here, the fund was used to mobilise the Ogoni people and solicit their commitment in championing the demands for responsive environmental accountability from those in power. Such commitment is a part of their revolutionary process to reconstruct and recover their environment even in the face of the opposing, irresponsible and unaccountable behaviours of the Nigerian government and the MNCs.

Given the influential power of the government and MNCs (Shell in particular), mobilising allies for solidarity and power consolidation was imperative (see Fernández-Llamazares *et al.*, 2020; Killian, 2010). Consequently, Saro-Wiwa sought to establish a network with other minority ethnic groups facing similar situations in the Niger Delta and wider Nigeria. In 1992, he founded the Ethnic Minority Rights Organization of Nigeria (EMIRON). However, the organisation did not gain much traction (Bob, 2005). Like building local solidarity, it was essential to mobilise international networks because of the involvement of powerful international institutions, namely oil MNCs which exercise power over the social, environmental and ecological interests of Ogoni communities. For Wheeler *et al.* (2002, p.300), Ogoni's struggle has parallels with the “David and Goliath” story with a seemingly

powerless minority ethnic group taking on one of the world's largest and most powerful transnational companies".

Indeed, Wheeler *et al.*, (2002) highlight the impact of mobilising international support by narrating how Shell rejected MOSOP as a legitimate stakeholder but was compelled to drop that stance following K&M's solidarity mobilisation, as "MOSOP only gained recognised stakeholder status from Shell when the organisation succeeded in attracting third-party legitimisation through the internationalisation of the Ogoni issue" (Wheeler *et al.*, 2002, p.303).

However, the drive to build an international network was initially unsuccessful. Saro-Wiwa approached leading international environmental and human rights NGOs without success. He writes:

In 1991, I telephoned Greenpeace. 'We don't work in Africa,' was the chilling reply. When I called up Amnesty, I was asked, 'Is anyone dead? Is anyone in jail?' and when I replied in the negative, I was told nothing could be done' (Saro-Wiwa, 2005, p.91).

Indeed, several authors note that this initially unfavourable response was linked to Saro-Wiwa's inability to frame the Ogoni case to align with the missions of the international NGOs (Ako, 2015; Pegg, 2015). Pegg (2015, p.609) noted:

[E]nvironmental non-governmental organizations (NGOs) initially did not respond favourably to the heavy emphasis on minority rights and political autonomy while human rights groups could not comprehend how the environmental degradation associated with oil production was also linked to security force abuses of physical integrity rights.

This indicated that a clearer and more constructive strategic focus was needed to garner the support of powerful civil society organisations in the international arena. Consequently, a new strategic focus that hinged on an environmental rights-based approach was adopted, which linked environmental issues to human rights and so created a common frame of reference. This enabled both environmental and human rights NGOs to take up the Ogoni struggle. Saro-Wiwa also gained support from the Unrepresented Nations and Peoples Organisation (UNPO) and the Body Shop, with the latter taking up the Ogoni struggle as one of its social responsibility campaigns (see Fabig and Boele, 1999). Dissemination of information played a vital role in Ken's environmental movement both in Nigeria and internationally.

6.1.4. Counter-conduct, information diffusion and counter-accounts

The engagement with international NGOs highlighted for K&M the need to document and effectively communicate to the international community the ecological devastation and human rights abuses directed at the Ogonis. Saro-Wiwa built on his relationship with UNPO to strengthen communication with the international community. Bob (2005, p.77) comments on this:

What was agreed was that UNPO would become the distribution point for information coming out of Nigeria. It was a mutually advantageous agreement because what it meant was that UNPO could build its reputation for releasing information first from an area, at the same time that MOSOP could know they had to send it to one place and then it was internationally distributed.

In addition to this, as a writer, Saro-Wiwa recognized the role that literature can play in the struggles for emancipation such as the Ogonis. He writes:

It being my credo that literature in a critical situation such as Nigeria's cannot be divorced from politics. Indeed, literature must serve society by steeping itself in politics, by intervention and writers must not merely write to amuse or to take a bemused, critical look at society. They must play an interventionist role (Saro-Wiwa, 1995, p.81).

Ken recognised the political role of literature even as Foucault also notably proposed that conduct is embedded in the political field (Davidson, 2011). Consequently, Saro-Wiwa wrote two books which document the Ogoni's struggle – *Genocide in Nigeria*, and *A Month and A Day* (see Table 1). He wrote *Genocide in Nigeria* after returning from his first UNPO conference in Geneva where his ideology of non-violent struggle was reinforced. Saro-Wiwa notes:

I quickly wrote and published a book, Genocide in Nigeria: The Ogoni Tragedy, which told the Ogoni story in urgent terms and called attention to its environmental and political problems (Saro-Wiwa, 2005, p.70).

His books detail the historical origins of the Ogoni issue and their struggle to hold power to account, particularly Shell and the Nigerian government. They highlight the Ogonis' use of varied media to disseminate constructive narratives in demanding accountability from the powerful.

In addition, Ken mobilised counter-accounts as a tool for resisting those in power and demanding accountability for environmental injustices in Ogoniland. To resist the existing power structure and demand accountability, he adopted the use of poems, letters, articles and diaries to reflect on the ineptitude and inefficiency of the Nigerian State, the dictatorial government, and the unethical practices that disadvantaged the Ogoni people (and other ethnic minorities). Poems, articles and letters were accounting instruments used to vividly reflect his ideological convictions, thoughts, Ogoni's struggle, Ken's quest for human contacts, and mobilising, engaging and building networks with the outside world while in detention. For instance, two of his poems reflect his passion for justice and advocacy for environmental and ecological justice, while considering silence from speaking truth to power treason to building an environmentally sustainable society:

*There is a fire in me
Burns all night and day
Flares at injustice*

*Leaps at oppression
Glow warmly in beauty (Corley et al., 2013, p.139)*

*But while the land is ravaged
And our pure air poisoned
When streams choke with pollution
Silence would be treason
Punishable by a term in prison (Corley et al., 2013, p.159).*

While highlighting the Ogoni's plight, Ken's poems also serve as an urgent call for action, demanding that the reader joins the Ogoni struggle in resisting the environmental degradation and poor accountability and governance practices relating to Ogoniland.

Our reviews of his poems capture how he communicated with the local, national and international audiences about Ogoni's domestic colonisation, environmental and ecological denigration and economic strangulation and the need for political autonomy to build an accountable institution for a sustainable future of Ogoniland. As with the use of videos by Vinnari and Laine (2017) and Laine and Vinnari (2017) and artwork by Horton (2017) to highlight abusive practices, Ken's poems also make visible and problematise accountability and governance issues. Like the writings of Morris (Atkins and Thomson, 2014), Braithwaite (Solomon and Thomson, 2009) and Evelyn (Atkins and McBride, 2022), Ken's poems (see example below) provide graphic visibility of the environmental and ecological wars experienced in Ogoniland, which potentially evoke sympathy towards the oppressed group (Vinnari and Laine, 2017):

*Hear the car of the ravaged land
The raucous cry of famished earth
The dull dirge of the poisoned air
The piteous wail of sludged streams
Hear, oh, hear!
Stunted crops fast decay
Fishes die and float away
Butterflies lose wing and fall
Nature succumbs to th'ecological war (Corley et al., 2013, p.158).*

Ken used poems to create evocative visibility for the sufferings, air pollution, loss of biodiversity and children, and health impacts of the extractive activities in Ogoniland (Atkins and Maroun, 2020; Thomson et al., 2015). For instance, he notes:

*Ogoni is the land
The people, Ogoni
The agony of trees dying
In ancestral farmland
Stream polluted weeping*

*Filth into murky rivers
It is the poisoned air
Coursing the luckless lungs
Of dying children
Ogoni is the dream
Breaking the looping chain
Around the drooping neck of a shell-shocked land* (Corley *et al.*, 2013, p.143).

Thus, counter accounts intentionally offer new visibilities and dissenting perspectives (Vinnari and Laine, 2017) to not only destabilise the prejudicial status quo but also, to generate pressure for change (Twyford *et al.*, 2022). Indeed, Ken's letter of 12th May 1995 to Mandy Garner in London conveys the power of words in demanding justice and in resisting injustices, which the powers that conduct dread:

A year is gone since I was rudely roused from my bed and clamped into detention.... ...and a sentence of death against which there is no appeal is a certainty. ...the men who ordain and supervise this show of shame, this tragic charade are frightened by the word, the power of ideas, the power of the pen; by the demands of social justice and the rights of man. Nor do they have a sense of history. They are so scared of the power of the word, that they do not read. (Saro-Wiwa, 2005, p.177).

Ken also used his writings to empower, educate and mobilise the Ogoni people by giving voice to their struggle whilst engaging in dialogues with local, national and international audiences. While the struggle is underpinned by counter-conduct, it obviously does not resist state sovereignty or power that conducts; rather, it builds a movement and solidarity to reconstruct how power is used and how not to be governed (Odysseos *et al.*, 2016).

With Ken's writings embedded in an arena of contestation (Denedo *et al.*, 2017, 2019; Thomson *et al.*, 2015), they nonetheless provoked subtle reactions from the government and oil multinationals, with attempts to change public perceptions about K&M's counter-conduct. Specifically, Ken reflected on the briefing note published by Shell following Nigeria's *Treason and Treasonable Felony Decree 1993*. This decree, which had been provoked by K&M's counter-conduct, stipulated the death penalty for anyone advocating for "ethnic autonomy" (Saro-Wiwa, 2005, p.107), whereas historical evidence has shown self-determination as integral to various struggles of indigenous people globally (Fernández-Llamazares *et al.*, 2020). Shell's alleged sympathy with the plights of the Ogoni people denigrated Ken's activism and the attention it was eliciting from the international human rights groups and media. Ken notes:

Shell, as by far the largest international oil company in Nigeria, is a convenient target for those seeking to internationalise the problem. A representative of the Ogoni people, Ken Saro-Wiwa, has been travelling abroad extensively. He has raised the profile of the issue with a number of activist groups, particularly in the Netherlands. Though he is attempting to single out the Ogonis for

particular attention, their situation is no different from that of the other oil-producing communities in Nigeria. [...] However, Shell believes that these are Nigerian problems. They should be resolved in Nigeria by agreement between Nigerian people (Saro-Wiwa 2005, pp.108-109).

Furthermore, his letters contested obnoxious practices and resisted oil multinationals and the Nigerian State over oil-induced ecological and environmental damage and the despoiling of local resources (Thomson *et al.*, 2015; Twyford *et al.*, 2022). His letters also emphasised the overt and subtle human rights violations perpetrated by the Nigerian State for failing to protect the Ogoni people and the environment. For instance, his letter to Sr. Majella on 11th October 1994, emphasised the lack of response and support from the Nigerian government to give visas to consultants who were appointed to conduct an environmental impact assessment of the degraded Ogoniland. He notes:

*There's a flash point in Ogoni right now. The gas pipeline. The Govt refused to give visas to our own consultants who were to help us review the EIA [Environmental Impact Assessment] which we had insisted on, and which is required under Nigerian laws. Govt, had already paid for the study as we demanded, and I did everything to convince the Govt. to issue the visas. ... And then I was arrested (Corley *et al.*, 2013, p.78).*

While Ken's work reflects the widely emphasised emancipatory potential of counter accounts (Atkins and Thomson, 2014; 2021; Dey and Gibbon, 2014; Thomson *et al.*, 2015), he was not alive to witness the environmental impact assessment he had advocated for and the extensive environmental impact assessment of Ogoniland conducted by UNEP in 2011 (see section 6.3 below for its discussion).

6.2. Ken Saro-Wiwa's Counter-Conduct and its Impacts

6.2.1. Ecological and human rights activism in the Niger Delta

Alternative ways to govern can emerge via specific forms of counter-conduct, with implications for accountability (Ahrens *et al.*, 2020; Boomsma and O'Dwyer, 2019). The Ogoni's struggle led by K&M has had a number of significant impacts on the environmental justice movement in Nigeria. It has the overarching aim of reconstructing how to be governed by ideologically enacting how not to be governed (Death, 2016; Foucault, 2007), and aligning the power that conducts with an alternative governance framed by the governed subjects (O'Malley, 1996). Such alternative forms of governance aim to preserve environmental and ecological justice. First, the pioneering work of K&M embedded in network-building, focused on both environmental justice and human rights in the Niger Delta, has inspired a new generation of campaigners and activists. On this, Bennet Freeman ^[3] notes:

In Nigeria, Ken Sara-Wiwa inspired a whole generation of leaders, local leaders. People organizing, trying to improve the situation in the Niger delta... a cohort, who are absolutely committed to the issues. He inspired a generation in Nigeria, and I know for a fact, he inspired a generation across Africa as well (Bennet Freeman, - extracted from the Institute of Human Rights and Business, 2020b [podcast]).

K&M's work has not only inspired individual campaigners and activists (see Denedo *et al.*, 2019), but created the platforms for international and local NGOs to give voices to the voiceless Niger Delta communities in their struggle to hold the Nigerian government and powerful oil corporations accountable for their human rights violations, environmental degradation, poor governance practices, and the exclusion of the indigenous people.

Second, other minority groups within the Niger Delta have modelled their struggles for emancipation on the OBR framing. As such, it presents a governance template hinged on resistance and struggles to reconstruct and articulate how to be governed differently (Pieck, 2015), "through other procedures and methods" (Foucault, 2007, p.195). Nnimmo Bassey, a leading environmental justice campaigner in Nigeria, validates the OBR contagion:

Perhaps one of the most critical contributions of Ken Saro-Wiwa to the struggle for the salvaging of the Ogoni environment was his participation in the production of the Ogoni Bill of Rights (1990) by MOSOP. That bill of rights remains the cardinal articulation of the demands for holistic justice for the Ogoni people. The Bill pioneered the way for the formulation of bills of rights by other ethnic nations in Nigeria, including the Kiama Declaration by Ijaw youths (1998), the Oron Bill of Rights (1999), the Aklaka Declaration (1999) of the Urhobo Economic Summit and others (Corley *et al.*, 2012, p.xiv).

Third, after Ken's death, his work continues to influence resistance to, and seeking accountability for, injustice in the Niger Delta using a non-violent approach as an alternative form of account that is capable of engendering innovative and self-transfiguring practices against those in power (Dey and Gibbon, 2014; Gallhoffer *et al.*, 2015; Solomon and Thomson, 2009). For example, following the unlawful execution of *The Ogoni Nine*, it became apparent that the Nigerian judicial system was ill-equipped to deliver justice for those opposing the government and oil companies, however legitimate. Consequently, the Ogoni and other minorities have mobilised an innovative non-violent form of counter accounts by seeking justice in courts outside Nigeria. Leveraging on Ken's alliances with international NGOs (e.g., Friends of the Earth and Amnesty International), they have brought litigations against Shell in the US, UK and the Netherlands. While the Court of Appeals at the Hague held Shell liable for damages from oil spills in two Ogoni villages of Oruma and Goi in 2021, Ako (2015) reported that some other cases were settled out of court. Hence, seeking justice and accountability through litigations in foreign jurisdictions is gaining traction as an alternative form of demanding and enforcing ecological justice and accountability in the Niger Delta.

6.2.2. Corporate accountability for environmental and human rights

Ken's environmental cum human rights activism (including the execution of *The Ogoni Nine*), has also had far-reaching consequences on the responsibility of business for environmental and human rights. First, it has focused the attention of human rights and environmental NGOs more strongly on the Ogoni and Niger Delta issues. Particularly, it led to the publication of the report *The Price of Oil* by Human Rights Watch, which highlighted that the price of oil is measured both in terms of dollars and cents, and sometimes blood and environmental devastation. Speaking about how Ken's activism influenced a new landscape in environmental activism, the author of *The Price of Oil* submits thus:

[A]mount of focus on his activism, on his execution, meant that the eyes of the world had been pulled to the Niger Delta and what actually was going on. So, writing further about the Niger delta was, something that had to be done. {...} for human rights watch to write a report that directly challenged the oil companies and directly talked about environmental pollution was a very new step for us at the time... It was the first report that human rights watch did actually engage directly in looking at the responsibility of corporations... the reasoning behind it and the purpose as well was to create a narrative about why this is a human rights problem, why it's not just the environment, why it's not just economics, why it's not just development, why is this a human rights problem? (Bronwen Manby, - extracted from the Institute of Human Rights and Business, 2020b [podcast]).

Human Rights Watch's experience of refocusing attention on corporate human rights abuses has been consistent with the wider global reaction to the execution of *The Ogoni Nine*. Indeed, panellists at the Institute for Human Rights and Business panel discussion series on the life and legacy of Saro-Wiwa argue that:

[T]his event more than any other in the last quarter-century in the whole world, we've put human rights inescapably, irreversibly on the agenda for business around the world... Yes, human rights violations, security forces but the depths of poor governance, corruption, environmental degradation and what we learned and saw on that horrible day, November 10, 1995, ...I think leaves a legacy of understanding and trying to commit ourselves to dealing with human rights in this very broad and deep way using every approach, every tool we can in a complementary fashion (Bennett Freeman, - extracted from the Institute of Human Rights and Business, 2020b [podcast]).

[T]he Saro-Wiwa case was a turning point in terms of the international discussion about the responsibilities of business and human rights and ...we've moved from principles on security and human rights into the discussion that led ultimately to the guiding principles on business and human rights, voluntary principles for the companies (Bronwen Manby, - extracted from the Institute of Human Rights and Business, 2020b [podcast]).

K&M's mobilisation of counter-conduct has created vistas for multilateral initiatives by enacting ethical principles to guide corporate behaviours. Scholars have drawn links between Ken's activism cum the execution of *The Ogoni Nine* and the increased attention to corporate responsibility in the extractive industry, especially vis-a-vis human rights (Pegg, 2015; Pitts, 2011; Senewo, 2015). Pegg (2015, p.610) notes:

[T]he worldwide attention brought to the relations between transnational oil companies and their local host communities by Saro-Wiwa's mobilization and his execution was a major impetus behind the widespread embrace of CSR in the extractive industries in the mid-late 1990s as well as to specific developments like the UN Global Compact (1999), the Voluntary Principles on Security and Human Rights (2000), the World Bank's Extractive Industries Review (2001–2003) and the Extractive Industries Transparency Initiative (2003). Saro-Wiwa's campaign perhaps did not directly lead to any of these developments but its widespread reverberations throughout the extractive industries certainly brought a greater sense of urgency to all of them.

In Nigeria, while the development of corporate accountability practices in the oil industry is more entrenched (Egbon *et al.*, 2020), Ken's environmental human rights activism has profoundly influenced it. Alongside the development of corporate accountability practices by oil multinationals, environmental, human rights and other corporate accountability disclosure practices have since received greater attention from oil multinationals in Nigeria and globally. For example, the global condemnation that trailed the execution of *The Ogoni Nine* partly influenced Shell's flirtations with environmental and human rights disclosure in the late 1990s (Wheeler *et al.*, 2002). Shell's inaugural sustainability report of 1998 which emphasised responsible business practices exemplifies this.

Shell has continued to devote some pages of its annual sustainability reports to disclose social and environmental issues specific to Nigeria. While the rhetoric embedded in those disclosures may be arguably insufficient to discharge environmental accountability (Gray, 2010), it nonetheless provides a platform to elicit corporate information and stimulate stakeholder conversations (Livesey and Kearins, 2002). Indeed, this apparently signals a change in regimes of governance and a different way the subjects of power seek to be conducted (Death, 2010, 2016; Odysseos *et al.*, 2016). Moreover, K&M's struggles have somewhat cascaded into incorporating matters that affect the rights of host communities, ranging from environmental management plans, remediation, and mandated community development trusts, into Nigeria's recent Petroleum Industry Act 2021.

Thus, counter-conduct underpinning Ogoni's struggles has played a significant role in shaping new forms of corporate accountability for human and environmental rights by ultimately seeking to restructure how to (or not to) be governed. Moreover, counter accounts as an alternative form of governance which underpinned Ken's activism have engendered emancipatory and transformative accountability outcomes that are consistent with the extant literature.

6.3. New Forms of Accountability: Accounts of Environmental Degradation

Ken's activism has had an influence in shaping Shell's recognition of Niger Delta community stakeholders as legitimate stakeholders and has opened up the platform for stakeholder dialogues (Wheeler *et al.*, 2002). Apparently, "a cursory exploration of the Shell Nigeria website demonstrates just how much of a presence Ken Saro-Wiwa and MOSOP have in the consciousness of that part of Royal Dutch/Shell today" (Wheeler *et al.*, 2002, p.303). The impact of Ken's counter accounts and counter-conduct still speaks after his unlawful execution almost three decades ago. Many years after the execution, Shell tried to reconcile with the Ogoni people so that it could resume its operations in Ogoniland (Amnesty International, 2014). Emerging from the reconciliatory discussion was the proposal for a study on the environmental impact of oil operations in Ogoni, which UNEP was commissioned to carry out and paid for by Shell under the 'polluter pays principle' (Amnesty International, 2014). This was significant as it meant that Shell had accepted some degree of responsibility by funding the UNEP environmental impact assessment of Ogoniland. Introducing the report and its findings, UNEP (2018, p.?) notes:

This major independent scientific assessment – carried out by the UN Environment and first published in 2011 – shows that pollution from over 50 years of oil operations in the region has penetrated further and deeper than many may have supposed... the UN Environment team examined more than 200 locations, surveyed 122 kilometres of pipeline rights of way, reviewed more than 5,000 medical records and engaged over 23,000 people at local community meetings... The report's key findings are alarming both in terms of human health protection and environmental protection.

The report is unprecedented in scale, being the first comprehensive account of environmental degradation resulting from oil operations in the Niger Delta. It also represents the first authoritative counter account of the nature and impact of Shell's conduct in Ogoni. Indeed, it presents a counter narrative supported by scientific evidence, that contests the claims of Shell and its Nigerian subsidiary, Shell Petroleum Development Company (SPDC), that it promptly and properly cleaned up oil spills in Ogoni. For example, the UNEP report notes:

Ten out of the 15 investigated sites which SPDC records show as having completed remediation, still have pollution exceeding the SPDC (and government) remediation closure values. The study found that the contamination at eight of these sites has migrated to the groundwater (UNEP, 2018, p.12).

*It is evident from the UNEP field assessment that SPDC's post-oil spill clean-up of contamination does not achieve environmental standards according with Nigerian legislation, or indeed with SPDC's own standards. During its reconnaissance survey, UNEP came across dozens of locations where oil spill incidents had occurred in the past... **Some of these locations had actually been documented by the operator as assessed and cleaned up, while others were***

still to be cleaned up. The difference between a cleaned-up site and a site awaiting clean-up was not always obvious. (UNEP, 2018, p.150, emphasis added).

The report made specific recommendations for Shell and the Nigerian government to take actions in remediating the Ogoni environment. It was estimated that the clean-up would take about 30 years to complete and would cost at least \$1.1 billion in the first five years. This report was widely accepted within Nigeria and the international community, and this subsequently placed enormous pressure on the Nigerian government and Shell to implement the recommendations. In July 2012, the Nigerian government established the Hydrocarbon Pollution Restoration Project (HYPREP) to implement the UNEP report recommendations directed at it. By implication, implementing the UNEP report has become the new ecological accountability frontier in the Ogoni's struggle for emancipation. This emergent accountability is driven by the network of local environmental justice movements in Nigeria and international NGOs that emerged from K&M's struggles. For example, in 2014, a consortium of local and international NGOs evaluated the implementation of the UNEP report and published a counter account titled *No Progress*. Its conclusion states:

In the three years since UNEP's study was published, the Government of Nigeria and Shell have taken almost no meaningful action to implement its recommendations... While some degree of process may have been necessary in the immediate aftermath of the publication of the UNEP report, the failure to fully implement any of the non-emergency measures after three years has resulted in a loss of confidence amongst many stakeholders. Even the emergency measures have only been partially implemented (Amnesty International, 2014, p.11).

Whereas Shell claimed to have undertaken almost all the specific recommendations directed at it (Shell, 2018, p.42), a 2020 counter account titled *No Clean-up, No Justice*, notes:

Almost nine years after the publication of the UNEP report this research reveals that there is still no clean-up, no fulfilment of 'emergency' measures, no transparency and no accountability for the failed efforts, neither by the oil companies nor by the Nigerian government. The efforts that have been made have been too little, too weak and have not resulted in effective clean-up. ...In order to deliver a successful clean up the Nigerian government must ensure that effective, transparent and accountable structures are in place, using the best independent external expertise (Amnesty International, 2020, p.30).

The Nigerian government and oil MNCs have been slow in fully implementing the remedial ecological and environmental recommendations in the UNEP (2011) report. The report has become an archetypal governance document for conducting the environmental and ecological actions of both the government and oil companies in Ogoniland. What has now emerged is a type of ecological accountability which is founded on the account of ecological degradation contained in the UNEP's report, a driven by the environmental justice network of activists and

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

NGOs which grew out of the Ogoni’s struggle. As the findings of the UNEP’s report represented a form of counter account on Shell’s ecological degradation of Ogoni, it apparently corroborated Ken’s counter accounts on corporation-induced environmental pollution.

Thus, Ken’s counter accounts offered alternative representations, new visibilities and governance regimes have continued to (re)activate their embedded transformative potential (Dey *et al.*, 2011; Vinnari and Laine, 2017). Ken’s steadfast resistance to the dominant government-corporate narratives and inhumane governance regime thereby represent a clear expression of subjects of power seeking how not to be governed (Foucault, 1978/2007). This ultimately influences the powers that be to incorporate forms of governance regime that align with the governed (O’Malley, 2016; Odysseos *et al.*, 2016). As such, the commissioned UNEP’s report, its findings, and its recommendations to clean up and remediate Ogoni, have apparently elicited novel practices and programmes that compete with and potentially overthrow existing forms of the conduct of conduct (Ahrens *et al.*, 2020). This reinforces counter accounts as alternative forms of governance with transformative potential to alter unacceptable existing governance regimes (Denedo *et al.*, 2017; Thomson *et al.*, 2015).

7. Conclusion

The study set out to explore the historical roots of environmental and ecological accountability in the African oil industry by focusing on the struggles of Ken Saro-Wiwa and the Ogoni people of the Niger Delta in Nigeria. It drew on Foucault’s notion of counter-conduct (Foucault, 2007) which enabled us to better grasp the creative agency of the Ogonis as they mobilised campaigns and protests against the environmental devastation of Ogoniland and the oppressive treatment they received from Shell and the Nigerian government.

Our findings highlight how the Ogoni’s struggle and Ken Saro-Wiwa’s activism, including his use of literary tools such as books, diaries, poems and letters, not only provided counter-accounts of the social and environmental injustices but also acted as a subtle resistance and counter-conduct against the dominant forms of social and environmental governance. We show how Ken Saro-Wiwa’s letters, poems, traditional ballads/songs, journals and newspaper articles also provided early accounts of human rights abuses and environmental injustices and championed the demand for ecological and human rights accountability and social justice in the Niger Delta. Our findings show how Ken Saro-Wiwa mobilised local and international networks to call for the MNCs (and Shell in particular) and the government of Nigeria to take responsibility for human rights and environmental injustices in the Niger Delta. We also show how Ken’s approach to human rights and environmental justice has had significant impacts on the nature of corporate accountability for human rights in the Niger Delta, extending to the international community.

Our study makes two contributions. First, it extends the current literature on the historical roots of social and environmental accounting and the potential of different forms of accounting (see Atkins and Maroun, 2020; Atkins and McBride, 2022; Atkins and Thomson, 2014; Parker,

2015) by bringing insights from an African context to show the emergence of environmental accountability within the Niger Delta in Nigeria through the environmental activism and struggles of the Ogoni people led by Ken Saro-Wiwa. Our evidence shed some light on early forms of counter accounts (including books, articles, poems, and letters), their potential in making visible ecological and humanitarian injustices, and resistance to the powers that be by demanding accountability. We show how the use of books, articles, poems and letters as forms of counter accounts by K&M also created visibility for the social and environmental injustices suffered by the Ogonis. Moreover, these enabled possibilities for voicing marginalised discourses and issues through diverse local and international networks and in so doing, subverted existing power and accountability structures. Hence, behind-the-scenes environmental pollution, biodiversity loss, ecosystem imbalance and human rights violations occasioned by oil operations in Ogoni (including other Niger Delta communities) became visible for global attention, with the intention of holding the oil MNCs and the government to account for those negative outcomes.

Second, our study contributes to a rich understanding of counter-conduct in the accounting literature by showing the potential of historical counter accounts to counteract the conduct of those in power in an attempt to be governed differently. We show how K&M mobilised a non-violence approach using books, articles, poems and letters as forms of counter accounts to challenge the conduct of the Nigerian government and multinational oil companies. Importantly, Ken's use of poems not only created evocative visibility for the obnoxious impacts of oil operations but also provoked an urgent call for concerted action. These made visible the grotesque environmental degradation of Ogoniland and its ecosystem by corporate practices that privileged profit over environmental integrity and human rights. Through counteracting the conduct of the Nigerian State and producing counter accounts to capture the environmental impacts of oil companies, Ken's activism laid the foundation for the accountability mechanisms to hold the powerful accountable for their destructive social and environmental practices in the Niger Delta.

We hope that our study motivates and opens up possibilities for strengthening accountability for environmental degradation and human rights issues. More theoretical and empirical evidence is needed of the historical roots of social and environmental accounting and accountability in other developing country contexts. Future research could seek to include the personal voices and context-specific experiences of the historical roots of social and environmental accounting and accountability beyond what is held in the archival records.

References

- Ahrens, T., Ferry, L. and Khalifa, R., (2020). Governmentality and counter-conduct: A field study of accounting amidst concurrent and competing rationales and programmes. *Management Accounting Research*, 48, p.100686.
- Ako, R., (2011). Enforcing environmental rights under Nigeria's 1999 Constitution: the localisation of human rights in the Niger Delta region. In: K. De Feyter, S. Parmentier, C.

Timmerman, and G. Ulrich, (eds.), *The Local Relevance of Human Rights*. Cambridge: Cambridge University Press. pp.270-294.

Ako, R., (2015). A lega(l)cy unfulfilled: Reflections of the Wiwa-led MOSOP and the localisation of human rights. *The Extractive Industries and Society*, 2(4), 625–634.

Amnesty International, (2009). Nigeria: Petroleum, pollution and poverty in the Niger Delta. London: *Amnesty International Publications*.

Amnesty International, (2014). No Progress: An Evaluation of the Implementation of UNEP's Environmental Assessment of Ogoniland, Three Years On. *Amnesty International*. Available at: <https://www.amnesty.org/en/documents/afr44/013/2014/en/> (Accessed 18 May 2022).

Amnesty International, (2020). Nigeria: No Clean-Up, No Justice: An Evaluation of the Implementation of UNEP's Environmental Assessment of Ogoniland, Nine Years On. *Amnesty International*. Available at: <https://www.amnesty.org/en/documents/afr44/2514/2020/en/> (Accessed 18 May 2022).

Apostol, O. M., (2015). A project for Romania? The role of the civil society's counter-accounts in facilitating democratic change in society. *Accounting, Auditing & Accountability Journal*, 28(2), 210-241.

Associated Press. (1995). Worldwide: reaction to execution of Nigerian Ken Saro Wiwa. Available at: <http://www.aparchive.com/metadata/youtube/5395527f5f7b6cc31d2e668a99e28780> (Accessed 12 May 2022).

Atkins, J. and Maroun, W., (2020). The Naturalist Journal of Gilbert White: exploring the roots of accounting for biodiversity and extinction accounting. *Accounting, Auditing & Accountability Journal*, 33(8), 1835–1870.

Atkins, J. and McBride, K., (2022). Fumifugium: Or the inconvenience of the Aer and Smoake of London Dissipated": emancipatory social accounting in 17th century London. *Accounting, Auditing & Accountability Journal*, 35(5), 1262-1286.

Atkins, J. and Thomson, I., (2014). Accounting for biodiversity in nineteenth century Britain: William Morris and the defence of the fairness of the Earth. *Accounting for Biodiversity*, Routledge, pp.267–287.

Bebbington, J., Gray, R., Hibbitt, C. and Kirk, E., (2001). *Full cost accounting: An agenda for action* (No. 73, p.172). London: Certified Accountants Educational Trust.

Bigoni, M. and Funnell, W., (2015). Ancestors of governmentality: Accounting and pastoral power in the 15th century. *Critical Perspectives on Accounting*, 27, 160-176.

Bob, C., (2005). From ethnic to environmental conflict: Nigeria's Ogoni movement. In C. Bob. (ed). *The Marketing of Rebellion: Insurgents, Media, and International Activism*. Cambridge: Cambridge University Press, pp.54–116.

- Boomsma, R. and B. O'Dwyer., (2019). Constituting the governable NGO: The correlation between conduct and counter-conduct in the evolution of funder-NGO accountability relations. *Accounting, Organizations and Society*, 72, 1-20.
- Branagan, M., (2005). Environmental education, activism and the arts. *Convergence*, 38(4), pp.33–50.
- Burns, J. and Jollands, S., (2020). Acting in the public interest: Accounting for the vulnerable", *Accounting and Business Research*, 50(5), 507-534.
- Carnegie, G. D. and Napier, C. J., (1996). Critical and interpretive histories: Insights into accounting's present and future through its past. *Accounting, Auditing & Accountability Journal*, 9(3), 7–39.
- Carnegie, G. D. and Napier, C. J., (2017). Historiography in accounting research. In: Z. Hoque, L.D. Parker, M. A. Covalleski and K. Haynes., (ed.). *The Routledge companion to qualitative accounting research methods*. New York: Routledge. Chapter 5, (pp.71-90).
- Corley, I., Fallon, H. and Cox, L., (eds.). (2012), *Silence Would Be Treason: Last Writings of Ken Saro-Wiwa*. Dakar: Council for the Development of Social Science Research in Africa.
- Davidson, A. I., (2011). In praise of counter-conduct. *History of the Human Sciences*. 24(4), 25–41.
- Death, C., (2010). Counter-conducts: Foucauldian analytics of protest. *Social Movement Studies*, 9(3), 235–251.
- Death, C., (2016). Counter-Conducts as a Mode of Resistance: Ways of "Not Being Like That" in South Africa. *Global Society*, 30(2), 201-217.
- Demirel-Pegg, T. and Pegg, S., (2015). Razed, repressed and bought off: The demobilization of the Ogoni protest campaign in the Niger Delta. *The Extractive Industries and Society*, 2(4), 654–663.
- Denedo, M., Thomson, I. and Yonekura, A., (2017). International advocacy NGOs, counter accounting, accountability and engagement. *Accounting, Auditing and Accountability Journal*, 30(6), 1309-1343.
- Denedo, M., Thomson, I. and Yonekura, A., (2019). Ecological damage, human rights and oil: local advocacy NGOs dialogic action and alternative accounting practices. *Accounting Forum*, 43(1), 85-112.
- Dey, C. and Gibbon, J., (2014). External Accounts. In J. Bebbington, J. Unerman and B. O'Dwyer, ed. 2014. *Sustainability Accounting and Accountability*. 2nd ed. New York: Routledge. pp.108-123.
- Dey, C., Russell, S. and Thomson, I., (2011). Exploring the potential of shadow accounts in problematizing institutional conduct. In A. Ball and S. P. Osborne, ed., 2011. *Social Accounting and Public Management Accountability for the Common Good*. Oxon: Routledge, pp.64-75.
- Egbon, O. and Mgbame, O.C., (2020). Examining the Accounts of Oil Spills Crises in Nigeria through Sensegiving and Defensive Behaviours. *Accounting, Auditing & Accountability Journal*, 33(8), 2053-2076.

Environmental Protection UK., (2011). *Fumifugium: MMXI A 21st Century translation of a 17th Century essay on air pollution in London*. Sent to King Charles II by the writer John Evelyn. Environmental Protection UK, [Online] August 2011. Available at: http://www.iaqm.co.uk/text/resources/reports/fumifugium_mmxi.pdf [Accessed 30 October 2014].

Evelyn, J. and Braithwaite, F., (1853). 'On the Rise and Fall of the River Wandle: its Springs, Tributaries and Pollution', account from survey no. 1023. In: The Institution of Civil Engineers Minutes of Proceedings, Vol. XX (pp. 190-209).

Evelyn, J., (1661). *Fumifugium: Or the Inconvenience of the Aer and Smoke of London Dissipated together with some remedies*. First published in 1661, reprinted by Godbid, modified for HTML/CSS by Manchester, UK

Everett, J., (2004). Exploring (false) dualisms for environmental accounting praxis. *Critical Perspectives on Accounting*, 15, 1061-1084.

Fabig, H. and Boele, R., (1999). The changing nature of NGO activity in a globalising world. *IDS Bulletin*, 30(3), 58-67.

Fernández-Llamazares, A., Garteizgogeoasoa, M., Basu, N., Brondizio, E.S., Cabeza, M., Martinez-Alier, J., et al., (2020). A state-of-the-art review of indigenous peoples and environmental pollution. *Integrated Environmental Assessment and Management*, 16(3), 324-341.

Foucault, M., (1997), *The Politics of Truth*. Edited by S. Lotringer, translated by L. Hochroth, and C. Porter. Los Angeles, CA: Semiotext.

Foucault, M., (1976/1998). *The will to knowledge: The history of sexuality*, Volume 1. London: Penguin.

Foucault, M., (1978/2007). *Security, territory, population. Lectures at the Collège de France 1977–78*. New York: Palgrave Macmillan.

Foucault, M., (1978/2007). What is critique? In S. Lotringer & L. Hochroch (Eds.), *The politics of truth: Michel Foucault* (pp. 41–81, 2nd ed). Los Angeles: Semiotext.

Foucault, M., (1979/2008). *The birth of biopolitics. Lectures at the College de France 1978–79*. New York: Palgrave Macmillan.

Foucault, M. (2007). *Security, Territory, and Population. lectures at the Collège de France, 1977-1978*. USA: Picador.

Gallhofer, S., Haslam, J. and Yonekura, A., (2015). Accounting as differentiated universal for emancipatory praxis. *Accounting, Auditing and Accountability Journal*, 28(5), 846 – 874.

Gray, R., (1992). Accounting and Environmentalism: an exploration of the challenge of gently accounting for accountability, transparency and sustainability. *Accounting, Organisation and Society*, 17(5), 399-425.

Gray, R., (2010). Is accounting for sustainability actually accounting for sustainability...and how would we know? An explanation of narratives of organisations and the planet. *Accounting, Organizations and Society*, 35(1), 47-62.

Horton, J. L., (2017). Indigenous artists against the Anthropocene. *Art Journal*, 76(2), 48–69.

Human Rights Watch, (1999). *The price of oil: Corporate responsibility and human rights violations in Nigeria's oil producing communities*. Human Rights Watch [Online]. Available at: <https://www.hrw.org/reports/1999/nigeria/nigeria0199.pdf> [Accessed 17 May 2022].

Institute of Human Rights and Business (IHRB), (2020a), “*On the life and legacy of Ken Saro-Wiwa - The view from the ground*”, IHRB [podcast] November 2020. Available at: https://voices.ihrb.org/episodes/on-the-life-and-legacy-of-ken-saro-wiwa-i?_ga=2.241602690.1878452445.1652957033-2102223304.1652957033&_gl=1*lxnyex*_ga*MjEwMjIyMzMwNC4xNjUyOTU3MDMz*_ga_CSPNK4BXVZ*MTY1Mjk5MzE4My41LjEuMTY1Mjk5NDg2NS4zMMA [Accessed 15 January 2022]

Institute of Human Rights and Business (IHRB), (2020b), “*On the life and legacy of Ken Saro-Wiwa - The view from the beyond*”, IHRB [podcast] November 2020. Available at: https://voices.ihrb.org/episodes/on-the-life-and-legacy-of-ken-saro-wiwa-ii?_ga=2.241602690.1878452445.1652957033-2102223304.1652957033&_gl=1*1wu4n2x*_ga*MjEwMjIyMzMwNC4xNjUyOTU3MDMz*_ga_CSPNK4BXVZ*MTY1Mjk5MzE4My41LjEuMTY1Mjk5NDg3MC4yNQ [Accessed 15 January 2022]

Institute of Human Rights and Business (IHRB), (2020c), “*On the life and legacy of Ken Saro-Wiwa - The view from an ally*”, IHRB [podcast] November 2020. Available at: https://voices.ihrb.org/episodes/on-the-life-and-legacy-of-ken-saro-wiwa-iii?_ga=2.241602690.1878452445.1652957033-2102223304.1652957033&_gl=1*1j16gp5*_ga*MjEwMjIyMzMwNC4xNjUyOTU3MDMz*_ga_CSPNK4BXVZ*MTY1Mjk5MzE4My41LjEuMTY1Mjk5NDg3My4yMg [Accessed 15 January 2022].

Killian, S., (2010). No accounting for these people: Shell in Ireland and accounting language. *Critical Perspectives on Accounting*, 21(8), 711-723.

Laine, M. and Vinnari, E., (2017). The transformative potential of counter accounts: a case study of animal rights activism. *Accounting, Auditing & Accountability Journal*, 30(7), 1481-1510.

Livesey, S. and Kearins, K., (2002). Transparent and caring corporations? A study of sustainability reports by the Body Shop and Royal Dutch/Shell. *Organization and Environment*, 15(3), 233-258.

Mennicken, A. and Miller, P., (2012). Accounting, territorialization and power. *Foucault Studies*, 13, 4-24.

O'Dwyer, B., (2004). Qualitative data analysis: illuminating a process for transforming a 'messy' but 'attractive' 'nuisance'. In: Humphrey, C. and Lee, B. (eds). *The real-life guide to*

Accounting Research, a behind the scenes view of using qualitative research methods. Oxford: CIMA Publishing, Chapter 23, pp.391-408.

Odysseos, L., Death, C. and Malmvig, H. (2016) Interrogating Michel Foucault's Counter-Conduct: Theorising the Subjects and Practices of Resistance in Global Politics. *Global Society*, 30(2), 151-156.

O'Faircheallaigh, C., (2016). *Negotiations in the indigenous world. Aboriginal peoples and the extractive industry in Australia and Canada*. New York: Routledge.

Okonta, I. and Douglas, O., (2003). *Where vultures feast: Shell, Human Rights and Oil*. London: Verso.

O'Malley, P., (1996). Indigenous governance. *International Journal of Human Resource Management*, 25(3), 310-326.

Parker, L., (2015). Accounting historiography: looking back to the future. *Meditari Accountancy Research*, 23(2), 142-157.

Pegg, S., (1999). The Cost of Doing Business: Transnational Corporations and Violence in Nigeria. *Security Dialogue*, 30(4), 473-484.

Pegg, S., (2015). Introduction: On the 20th anniversary of the death of Ken Saro-Wiwa. *The Extractive Industries and Society*, 2(4), 607-614.

Pieck, S. K., (2015). "To be led differently": Neoliberalism, road construction, and NGO counter-conducts in Peru. *GEOF Geoforum* 64, 304-313.

Pitts, C., (2011). Voluntary Principles on security and Human rights. In D. Held, T. Hale, and T.N. Hale, (eds.), *Handbook of Transnational Governance*. Cambridge: Polity Press, pp. 357-363.

Rowell, A., Marriott, J. and Stockman, L., (2005). *The Next Gulf: London, Washington and Oil Conflict in Nigeria*. London: Constable & Robinson Ltd.

Saro-Wiwa, K., (1992). *Genocide in Nigeria: The Ogoni Tragedy*. Port Harcourt: Saros International Publishers.

Saro-Wiwa, K., (2005). *A Month and a Day & Letters*. Banbury: Ayebia.

Saro-Wiwa, K., (1995). *A month and a day: a detention diary*. England: Clays Ltd.

Senewo, I. D., (2015). The Ogoni Bill of Rights (OBR): Extent of actualization 25 years later? *The Extractive Industries and Society*, 2(4), 664-670.

Shell., (2018). The UNEP Environmental Assessment of Ogoniland. [Online]. Available at: <https://www.shell.com.ng/sustainability/environment/unep-environmental-assessment-of-ogoniland.html> (Accessed 18 May 2022).

Solomon, F. J. and Thomson, I., (2009). Satanic Mills? An illustration of Victorian external environmental accounting. *Accounting Forum*, 33, 74-87.

Spence, L. J. and Rinaldi, L., (2014). Governmentality in accounting and accountability: A case study of embedding sustainability in a supply chain. *Accounting, Organizations and Society*, 39(6), 433-452.

Thomson, I. and Bebbington, J., (2005). Social and environmental reporting: A pedagogical evaluation. *Critical Perspectives on Accounting*, 16, 507-533.

Thomson, I., Dey, C. and Russell, S., (2015). Activism, arenas and Environmental reporting in conflicts over tobacco control. *Accounting, Auditing and Accountability Journal*, 28(5), 809-845.

Tregidga, H., (2017). "Speaking truth to power": analysing shadow reporting as a form of shadow accounting. *Accounting, Auditing and Accountability Journal*, 30(3), 510-533.

Twyford, E.J., Tanima, F.A. and George, S., (2022). Critical race theory, counter-accounting, and the emancipatory potential of counter-stories. *Accounting, Auditing and Accountability Journal*, 35(9), 330-358.

UNEP, (2011). *Environmental assessment of Ogoniland*. Nairobi, Kenya: United Nations Environment Programme.

UNEP, (2017). About Ogoniland. *UNEP - UN Environment Programme* [Online] (uploaded on the 21 September]. Available at: <http://www.unep.org/explore-topics/disasters-conflicts/where-we-work/nigeria/about-ogoniland> (Accessed 13 May 2022).

UNEP, (2018). Environmental assessment of Ogoniland: Site Factsheets, Executive Summary and Full report. *UNEP - UN Environment Programme*, [Online] (uploaded on the 11 July]. Available at: <http://www.unep.org/resources/assessment/environmental-assessment-ogoniland-site-factsheets-executive-summary-and-full> (Accessed 18 May 2022).

Vinnari, E. and Laine, M., (2017). The moral mechanism of counter accounts: the case of industrial animal production. *Accounting, Organizations and Society*, 57, 1-17.

Wheeler, D, Fabig, H. and Boele, R., (2002). Paradoxes and dilemmas for stakeholder responsive firms in the extractive sector: Lessons from the case of Shell and the Ogoni. *Journal of Business Ethics*, 39(3), 297-318.

Wickramasinghe, D., Cooper, C. and Alawattage, C., (2021). Neoliberalism and management accounting: reconfiguring governmentality and extending territories. *Accounting, Auditing & Accountability Journal*, 34(3), 489-504.

[1] Ken Saro-Wiwa was one of the great environmental activists of the late 20th century. His pioneering environmental activism was reflected in his authored books and earned him numerous awards. He was a Nobel Prize nominee in 1995 and awardee of several prizes, including the Swedish prize and Fonlon-Nichols's award in 1995 (Corley *et al.*, 2013).

[2] Sr. Majella McCarron was a catholic nun from County Fermanagh in Ireland, who became Ken's confidante before and during his detention (*see* Saro-Wiwa, 2005).

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

[3] Bennett previously served as Deputy Assistant Secretary for Democracy, Human Rights and Labour in the US State Department. In that role, he led the multi-stakeholder dialogue and negotiations to develop and launch the Voluntary Principles on Security and Human Rights.