Mobilisation of externalities into corporate accountability frameworks: a critical discursive analysis of Royal/Dutch Shell oil spills in Nigeria

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Abstract
In this paper we demonstrate a Fairclough-inspired analysis of environmental narrative disclosures of Royal/Dutch Shell oil spills in Nigeria. Our focus is on the construction of meaning of oil spills as presented in corporate narrative disclosures. As well as serving to illustrate a Fairclough-inspired discourse analysis, the analysis is a critical attempt to explore the mobilisation of externalities such as oil spills into corporate accountability frameworks discourse. Findings of this paper indicate that Shell mobilises externalities into its accountability frameworks, controls the 'official' discourse and attempts to determine the nature of oil spills and, in doing so discursively creates the boundary for oil spills which are accountable and those which are 'external' to the organization.

Keywords
dutch, shell, nigeria, mobilisation, externalities, into, corporate, accountability, frameworks, critical, spills, discursive, oil, analysis, royal

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Abstract

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Keywords

Narrative accounting disclosure, oil spills, Royal/Dutch Shell, Nigeria, critical discourse analysis.