



Social movements, identity and disruption in organizational fields: Accounting for farm animal welfare

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ABSTRACT

In this study we provide evidence on how accounting disclosures can motivate social movement organizations (SMOs) to create a new source of normativity in an organizational field, to impact upon firms through identity, image and culture. The source of normativity, the Business Benchmark on Farm Animal Welfare (BBFAW), was created as a means of accounting for farm animal welfare by food companies. Working at the intersection of theories relating to organizational fields, social movements and organizational identity, we investigate how the SMOs create the conditions for change through their framing of farm animal welfare, collective action and the mobilization of resources. Ideas such as institutional agency and institutional control are introduced to explain the power dynamics that enable change. By interpreting the organizational field as a relational space, identity, self-interest and intermittently-active fields provide further constructs to explain behaviour. Evidence from BBFAW reports and publications demonstrates how the NGOs employed a multi-period strategy to effect change. A longitudinal company case study provides an illustration of the cascade of the movement, demonstrating that there is more than an alignment of accounting disclosures. New business opportunities arise, requiring a realignment of strategy, a redesign of organizational architecture and participation of stakeholders. We illustrate our findings through the creation of a framework which could be employed more widely to study of sources of normativity in a relational field. This paper shows that accounting disclosures have a role to play in creating a new normativity that generates social change.

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1. Introduction

In this study we consider what happens when new sources of normativity are introduced into an industry and how these values and norms combine with a benchmarking process to create the conditions for companies to co-develop their own activities. Normativity relates to the situation in which actors come to see rules as binding (Bebbington, Kirk, & Larrinaga, 2012), with a normative system specifying goals or objectives and how these should be achieved, including both values (conceptions of the preferred or desirable) and norms (specifying how things should be done) (Scott, 2014). The focus of our study is the global food industry and we consider the potential for large-scale change in corporate behaviour through the introduction by two non-governmental organizations (NGOs) of a farm animal welfare benchmark. Prior research in the accounting literature suggests that the prospects for change are not good. Studies suggest that there is little scope for

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civil society actors to be effective, as they cannot establish legitimate platforms of influence (Catchpowle & Smyth, 2016; Islam & van Staden, 2018; O'Sullivan & O'Dwyer, 2015). Problems are compounded further if the normative system is not well-specified (Bebbington et al., 2012; Crawford, 2019).

The source of normativity under consideration is the Business Benchmark on Farm Animal Welfare (BBFAW). Created with the support of two NGOs, Compassion in World Farming (CIWF) and World Animal Protection (WAP), BBFAW is an annual benchmark that defines the valuation criteria for farm animal welfare (FAW), specifying the norms (in terms of inputs and outcomes) required to achieve those values. Accounting disclosures are at the heart of BBFAW, as firms are assessed and rated in terms of publicly disclosed information relating to specific welfare measures. The aim is for BBFAW to enable a change in corporate behaviour in order to obtain increased accountability around reporting and underlying welfare practices.¹ The overall objective of our study is to examine the impact of the introduction of BBFAW into the marketplace and by doing so, evaluate the potential for accounting disclosures to comprise a legitimate source of normativity and thus have a positive impact on society.

This new source of normativity has been introduced in a contentious arena. Non-human animals present wide-ranging and complex issues (Dillard & Vinnari, 2017), particularly regarding the ethical questions that surround welfare, including whether animals should be farmed at all.² Corporations may have the ability to adopt harmful practices due to the hiddenness of welfare and the general ignorance surrounding farming (Clough, 2019). Core institutions (such as family, government, legal systems, corporations, the market, religion, science and the professions) will reflect beliefs and standards in the form of formal rules (laws and regulations) and informal rules (culture and routines). These beliefs and standards may vary across and within institutions, depending upon ethical views and judgments. Although sentience is often recognised in law (such as European Union, 2014), issues over the changing political environment, jurisdiction and species-specificity mean that there is a large variation in formal rules (World Animal Protection, 2020). Such issues cannot be solved by the nation state as they outstrip the capabilities of individual states to respond effectively (Davis & Anderson, 2008). Consequently, social movement organizations (SMOs) may be embedded in existing institutions, fighting for global regulatory change (McAdam & Scott, 2005) as well as changes in informal systems of behaviour, i.e. the values and norms held in capital and consumer markets.³ In our particular context, the NGOs are characterized as SMOs that are embedded in the wider animal welfare social movement.

In order to conceptualize our analysis, we embed the FAW movement within the organizational field surrounding the global food industry. The field of food production is of great significance as all humans are incumbents through their interactions with food companies – they all need to eat (whether or not humans eat animal products and assuming that they are not self-sufficient). An organizational field is defined by DiMaggio and Powell as ‘those organizations that, in the aggregate constitute a recognized area of institutional life: key suppliers, resource and product consumers, regulatory agencies and other organizations the produce similar services and products’ (DiMaggio & Powell, 1983, p. 148). Scott has updated the concept by saying that the field represents a richly contextualised space comprising networks of ‘diverse, interdependent organizations that participate in a common meaning system’ (Scott, 2014, p. 106). The field can be conceptualized as a relational space where incumbents look to each other to inform their decision-making (Wooten & Hoffman, 2017). In this relational space, organizational identity is very important because it determines where firms locate in the field. Here we define organizational identity following Ravasi (2016), as the result of an interaction between externally-construed images and internal-to-the firm culture (shared values). This interaction may result in a reaffirmation of the current identity, or it may lead to more profound cultural changes triggered by an image-identity gap (Ravasi, 2016) so that identity is not determined solely from within (Wooten & Hoffman, 2017).⁴ Firms choose to react (or not) out of self-interest, which is given by their strategic objectives. The key point is that self-interest determines where they wish to locate in the field but like identity, this is not determined in isolation. Actions of others in the field will also impact on location. A firm may have several identities, reflecting for example its different products, geographical locations and particular business organization (Pratt, Ashforth, Schultz, & Ravasi, 2016). This means that firms may locate in several relational fields simultaneously. In this study we are concerned with a single identity, FAW, for firms locating in the relational field defined by BBFAW.

Fields may be characterized by their contentious nature reflecting the changing power relations as constituents compete over the definition of issues and the form of institutions that will guide behaviour (Hoffman, 1999; Lawrence & Buchanan, 2017). This means that fields may be inherently unstable (Hardy & Maguire, 2017). It is this instability that creates the opportunity to disrupt a field. SMOs may participate in this disruption, in an effort to introduce institutional change (Scott, 2014). SMOs can ‘undermine the economic value the firm is trying to create by associating social issues to the firm’s strategy’ (Maurer, Bansal, & Crossan, 2011, p. 443). Since business strategy is concerned with the creation of economic value, organizations will pay attention to valuation practices that have the potential to destroy value and impact adversely on their identity. Firms may attempt to resist these SMO actions in an attempt to protect their economic value and identity. Alternatively, these actions may be embraced by firms, as they lead to new business

¹ In 2019 there were 150 companies in BBFAW. Further details are provided in Section 4.

² These questions are outwith the scope of this paper, rather we adopt the position that high standards of farm animal welfare are of utmost importance and should be fought for and established as a matter of principle.

³ Further information on the two SMOs of central relevance, CIWF and WAP, is provided in Section 3.

⁴ This is in contrast to the traditional view where a firm’s identity and its self-interest come from within the organization (Wooten & Hoffman, 2017).

opportunities for the creation of economic value. Through self-interest, firms may look to relocate their position in the field by transforming their identity. This serves to reinforce the social movement agenda (Dubuisson-Quellier, 2013).

Accounting disclosures are part of the information set for establishing field location. It follows that they may be a powerful mechanism for SMOs to create changes in the field and introduce new sources of normativity. However, as noted above, prior literature suggests that there is limited potential for SMOs to use accounting to achieve change. In our study, we present a counter to this received understanding. We employ theories relating to fields, identity and social movements to conceptualise the SMOs as using BBFAW to initially establish and then repeatedly disrupt the relational field. In particular, we address three research questions: 1. How did the SMOs develop new values and norms and create the conditions for large-scale change? 2. To what extent does corporate response serve to develop and cascade the normativity? 3. How do changing power dynamics reinforce the normativity?

Our analysis is conducted in two steps. To address our first research question, we investigate the genesis of the movement created by the SMOs through an analysis of publications relating to BBFAW. Second, to investigate the corporate response and power dynamics, we undertake an analysis of benchmarking ratings contained in eight published BBFAW annual reports (2012–2019), together with a longitudinal case study analysis of a constituent company. Through the case study we investigate how the rating device based on external disclosures can influence the process of organizational identity formation and change. In this case, BBFAW became part of the internal benchmarking in the firm, cascading to suppliers and thus reinforcing normativity with real effects in terms of improved animal welfare. The implications of our study are that SMOs can successfully initiate and perpetuate change at scale using accounting disclosures. In other words, these disclosures can promote social change in the arena of the market. SMOs do not have to confine their activities to pressing for change in formal institutions.

Our results provide comprehensive evidence on how a new source of normativity can impact on firms in a relational field. We make four key contributions to the literature. First, from a theoretical perspective, we integrate concepts from organizational fields, social movements and accounting to demonstrate the process of identity and self-interest formation in the context of an unstable relational field. Second, from an empirical perspective, we provide evidence on a successful social movement. Our longitudinal approach is an appropriate means of evaluating the impact of a social movement that has the elapse of time as part of its strategy (McAdam & Scott, 2005). In particular, our case study enables us to provide an illustration of enhanced accountability via the gradual cascade of the movement within the firm and its supply chain, reflecting a process of identity change. We suggest how the SMOs create the conditions to effect successful social change in the relational field. The key point is that SMOs can repeatedly disrupt the field, introducing new values and norms that create the conditions for firms to respond. Taken together, our theoretical developments and empirical evidence enable the articulation of a framework for SMO disruption through the introduction of normativity in a relational field. Third, our findings challenge the statement by Catchpole and Smyth (2016, p. 32) that social movements 'do not have, nor ever will have, enough counter-hegemonic force to develop their own alternative accounts that will gain widespread support within capitalist social relations.' Through our study we provide an illustration of the positive potential of accounting disclosures to have an impact on society by facilitating a shift in extant belief systems. As such accounting is part of the process of informing and seeking to arrive at social understanding (Masquefa, Gallhofer, & Haslam, 2017). Finally and importantly, the role of animals in the world today has received little attention in the accounting literature (Dillard & Vinnari, 2017 but see Laine & Vinnari, 2017; McLaren & Appleyard, 2020; Vinnari & Laine, 2017). This study illustrates how a benchmark can be used by a social movement to impact on individual firm behaviour, in order to driver higher animal welfare. Our normativity focus concentrates on firm behaviour in the relational field, contrasting with the study by McLaren and Appleyard (2020), who employed performativity theory to analyze BBFAW at the market level. Key to our understanding of the whole process is the central role played by accounting through its use to articulate the desired values and norms.

The paper proceeds as follows. In the following section we consider the informing prior research on fields, social movements, power and benchmarks. In Section 3 we contextualise farm animal welfare, the NGOs and BBFAW in the light of published reports and the literature. Section 4 provides our findings on corporate response, including evidence on organizational dynamics gathered from published BBFAW reports and from the case study. The discussion is in Section 5 centres on the research questions and leads to the development of our framework. Section 6 concludes.

2. Prior research

We treat the NGO BBFAW creators as SMOs embedded within the wider farm animal welfare movement. The SMOs are striving to achieve change within the organizational field surrounding food production, in particular relating to FAW. This organizational field is of great significance as it has the potential to embrace all of society. We begin by reviewing organizational fields and SMOs and then discuss the concept of power. Finally, we consider benchmarks and identity as mechanisms for change.

2.1. Organizational fields

The concept of an organizational field was introduced by DiMaggio and Powell (1983), who suggested that the behaviour of an object (an organization) can be explained by its location in some physically or socially defined space. This behaviour

within fields is said to be guided by institutions; structures that provide stability to human interaction (North, 1990). However, another body of work has focused on tensions and contradictions that suggest that the appearance of stability is misleading and that the field can become contested (see Fligstein and Scott, 2015; Hardy & Maguire, 2017). The emergence of a revised field may result from the strategic action of an actor or institutional entrepreneur or a set of actors as they aim to create and sustain a social world (Fligstein, 2001). In creating the field, they frame the line of action, mobilizing other actors and forming a new social order (Fligstein & McAdam, 2015). Expert actors use their social skills – their knowledge and an ability to garner cooperation and collaborative practices in order to create shared meaning and identity (Fligstein & McAdam, 2015). This conception of coalitions of actors provided a bridge to social movement theory, focusing on the ability of SMOs to give rise to new organizational fields or change existing ones.

More recent work on fields has focused on what has been termed 'relational space' (Wooten & Hoffman, 2017). Here issues relate to what drives actors to interact, how such configurations are formed and whether a field may be dormant and only come alive at certain intervals. In studying organizations in the field, the notion of identity is central. As detailed in the previous section, following Ravasi (2016), organizational identity is the result of an interaction between the destabilizing influences of external images and internal culture (shared values). This interaction may result in a reaffirmation of the current identity, or it may lead to more profound cultural changes triggered by an image-identity gap (Ravasi, 2016). Thus the relational field plays a role in shaping identity and consequently firm self-interest (informed by the strategic objectives). However, it is not always clear how this shaping takes place. We discuss this point further in relation to benchmarks (see Section 2.4).

2.2. Social movements

A social movement exists where 'a group of people somehow orient themselves to the same belief system and act together to promote change on the basis of the common orientation' (Tilly, 1978, p. 40). Social movements concern contestation and collective mobilization processes to create change by finding new solutions to problems through the creation of new institutional arrangements or the transformation of existing ones (Crawford, 2019; Schneiberg & Lounsbury, 2017). SMOs may act, therefore, as agents of change to introduce new values and norms in order to define principles of worth surrounding the social issue at hand. They seek to challenge dominant institutions that exert authority and power, whether these are political or cultural (Catchpole & Smyth, 2016; Schneiberg & Lounsbury, 2017). The political realm leads to the notion of 'political opportunity structures' which may create a particular grievance and motivation for change (Campbell, 2005), or which may themselves be the target for change through a challenge to existing legal or regulatory institutions (Crawford, 2019; Islam & van Staden, 2018; Johnson, della Porta, Kriesi, & Rucht, 2006; Schneiberg & Lounsbury, 2017). Other systems of authority, such as corporations, may also be targets (King, 2008b).

Within the sector, social movements may come and go, but the sector persists (Crossley, 2004). In the literature, theoretical concepts from field studies and from social movements have been linked, providing opportunities for the employment of a framework that includes both (Campbell, 2005; Davis, McAdam, Scott, & Zald, 2005; McAdam & Scott, 2005; Schneiberg & Lounsbury, 2017; Wooten & Hoffman, 2017; Zald, Morrill, & Rao, 2005). A field may form around the social movement or alternatively, movements may operate as a field (van Wijk, Stam, Elfring, Zietsma, & den Hond, 2013), emerging from and exploiting multiple logics within other fields (Schneiberg & Lounsbury, 2017). The concept of a 'field opportunity structure' where formal and informal rules define the field, is a useful means of linking back to the notions of institutions and normativity. The formal rules represent regulations and legislation and the informal rules act to codify, channel and regularise the practices of actors (Ancelevici, 2019). Culture forms part of the informal rules and it can help to shape mobilization and action.

The main strategy used by SMOs to transform institutional arrangements centres on influencing the state, which might then enact new legislation or reinforce existing laws (Dubuisson-Quellier, 2013; Lawrence & Buchanan, 2017). The aim is to enact a change to the formal rules of the field. An alternative strategy for SMOs to attempt to change the informal rules or culture of the market as an arena for social change by targeting corporations in order to instigate that change (King, 2008b). For both strategies, key factors for success are the ability to mobilize resources, frame the issue and initiate collective action (Benford & Snow, 2000; Hardy & Maguire, 2017; King, 2008a; Schneiberg & Lounsbury, 2017; Lee & Lounsbury, 2011; McAdam & Scott, 2005).

As part of the collective action, organizations themselves may serve as opportunity structures for movements (Schneiberg & Lounsbury, 2017), with the social movement framing and the organization 'carrying' or diffusing the issue over time (Haydu, 2019). Organizations therefore may affect the trajectory of a movement (Soule, 2012) depending on how (and whether) they respond. In turn social movements may affect the range of activities to which corporates pay attention, releasing the stranglehold on power that they hold over a particular issue. Social movements may be cause for organizational change (Davis, Morrill, Rao, & Soule, 2008; Soule, 2012) where the cascade of a movement within the organization may lead to changes in resource allocation, internal control, external reporting and other practices. By associating issues to firm strategy, the traditional argument was that the SMO would destroy economic value and thus instigate organizational change (Maurer et al., 2011). An alternative view is that a social movement can be supported by organizations who see business opportunities in a new set of informal rules or normativity (Dubuisson-Quellier, 2013; Kornberger, 2017). If strategy is concerned with the creation of economic value, then strategy must be understood in

relation to the new valuation practices or principles of worth that rely on new criteria created by the SMO, supported by a change in consumer preferences.

SMOs will choose tactics that are familiar, available and likely to guarantee a positive response from their targets (Munro, 2007). The aim is to promote understanding of the injustices to a wider audience and to change behaviour in targeted institutions (King, 2008b). A variety of tactics may be employed, from sabotage to collaboration (Davis et al., 2008), publicity and interference (Munro, 2007) and boycotts (King, 2008b). Undercover surveillance may be used in order to produce 'counter accounts', alternative accounts of practice designed to effectively generate and communicate salient information (for example Dey, Russell, & Thomson, 2011; Denedo, Thomson, & Yonekura, 2017; Laine & Vinnari, 2017; Vinnari & Laine, 2017). Media attention may also increase a movement's effectiveness (Islam & Deegan, 2010; King, 2008b) the impact may be short-lived and/or relate to a single organization or small set of organizations, without industry influence. At best there may be a localized change to the informal rules (for example routines and culture) but without further surveillance it may be difficult to assess any change. This suggests that a more long-term solution is required. This could be in the form of collaboration with corporates (for example Deegan & Blomquist, 2006; Islam & van Staden, 2018) represents a longer-term tactic. However, there is relatively little research on collaboration as a strategy.

Prior research on social movements suggests that it is necessary to know how the field around the issue emerged and how it is sustained and repaired (Davis et al., 2005; van Wijk et al., 2013). The context is important, bearing in mind the competition that may exist and the various institutional and extra-institutional activities that play important roles in constraining and facilitating the influence of social movements (Davis & Anderson, 2008). As accounting scholars, we are interested in the reporting of information. Prior studies have analyzed disclosure changes in response to NGO actions (for example Deegan & Blomquist, 2006; Islam & van Staden, 2018). Results from these studies suggest that the actions of NGOs can lead to changes in and variations to disclosure, even in the presence of regulation. However, even if transparency reporting is secured, these changes may not reflect changes in underlying actions. It is conceivable that disclosures may be fabricated (Islam & van Staden, 2018) as corporates may engage in greenwashing, giving a false impression of activities (Mahoney, Thorne, Cecil, & LaGore, 2013; Seele & Gatti, 2017). The organization may be presenting a facade (Cho, Laine, Roberts, & Rodrigue, 2015) and disclosures may be symbolic rather than substantive, diluted by irrelevant information (Michelon, Pilonato, & Ricceri, 2015) and varying considerably in form and quality (Crawford, 2019). Within the firm there could be a response in terms of reorganization of production and possibly organizational architecture, with consequences for changes in power dynamics within and outside of the firm. However, it is difficult to assess the degree of underlying change from disclosures (Deegan & Blomquist, 2006). Investigation of the impact within the organization can address this issue.

2.3. Power and social movements

As noted above, social movements do not have 'enough counter-hegemonic force to develop their own alternative accounts that will gain widespread support within capitalist social relations' (Catchpole & Smyth, 2016, p. 232). This suggests a key role for power in the ability of SMOs to shape organizational fields. Power is a relational phenomenon where the beliefs and behaviour of one actor in a field are affected by another actor or system from within a field (Lawrence & Buchanan, 2017). In their framework, Lawrence and Buchanan (2017) construct two different concepts relating to power, one referred to as institutional control (IC) and the second referred to as institutional agency (IA). IC regulates behaviour through the rules of the game or taken-for-granted assumptions. Within IC two different forms of power are proposed, namely discipline and domination, which together constitute the systemic power of the institutional rules. Discipline is where autonomous actors willingly participate in social practices which have been established as a result of exercising power. Domination is simply the imposition of a routine or practice while all other options are eliminated.

In contrast, IA focuses on the ability of actors to create, transform, maintain or disrupt institutions, rather than focusing on an ability to change institutional rules. IA is intimately connected to the role of institutional entrepreneurs and social movements in effecting institutional change. While there is substantial overlap between social movements, institutional entrepreneurs and IA in that they all address the actions of actors in mobilizing resources, the emphasis is different. Power within IA is solely the ability to mobilize resources in order to create new institutions, while social movements focus on the creation of collective action and resource mobilization. Institutional entrepreneurship focuses on changing institutional rules by way of lobbying and technical and market leadership. Lawrence and Buchanan argue that the mobilization of resources comprises discrete events and therefore power from IA is 'episodic', unlike IC which is systemic. Within IA it is argued that there are two forms of power – influence and force, where influence is the ability of one actor to persuade another actor to do something they would otherwise not do and force is directly eliminating another actor's form of behaviour (Lawrence & Buchanan, 2017).

2.4. Benchmarks and identity

Benchmarking can be viewed as both managing and being accountable by numbers (Espeland & Sauder, 2016). Benchmarking is a common phenomenon in accounting and finance, using both financial and nonfinancial data. It involves the comparison between firms or units within firms. Many benchmarks are not pre-conceived, rather they are

developed as best practice in an industry (external benchmark) or across units (internal benchmark), where they are used to identify the exemplary performer and then copy it in a form of 'Economic Darwinism' (Zimmerman, 2017). However, benchmarking is not only the basis for improving underperformers but also for reallocating resources within a firm, changing the organizational architecture, improving the accountability of managers, setting bonus plans, reinforcing hierarchical relationships and quantifying qualitative measures in nonfinancial data (a process known as qualculation, see for example Callon & Law, 2005). The device may be used to turn complex and subjective indicators into a simple and (apparently) objective ranking or rating.

The concept of benchmarks is relevant for both *ranking* and *ratings* schemes. A ranking scheme is ordinal, comparing entities to each other and placing them in order depending on the results for particular (weighted) indicators. A ratings scheme on the other hand is cardinal. Whilst it may assess entities on similar or the same indicators as a ranking scheme and produce a similar ratio or enumeration as per the ranking scheme, the rating scheme evaluates entities based on how they score against a set standard, rather than a ranking against other entities. With such a scheme, there is no concept of strict ordering of entities as it is theoretically possible for each entity to achieve the same rating (provided they all meet the specific criteria). Within both types of scheme, the agreed components are weighted in a prescribed manner, calculated from publicly available or private information.

Importantly, rankings and ratings schemes may have power. When an SMO uses a benchmark mechanism in an organizational field, it is creating a new institution through the mobilizing of its resources and it is exhibiting institutional agency. When the benchmark appears discretely, the SMO is attempting episodic power and in particular is striving to influence the values and norms that are being contested in the field. The benchmark will determine images in relation to the issue at hand. Consequently, this impacts on identities (Ravasi, 2016). Identity may be used by organizations to signal similarity or differences from others in the institutional environment (Gioia & Hamilton, 2016). Organizational identity underpins everything from strategic direction to what organizations communicate about themselves and what they consider to be central and distinctive about their products and services (Gioia & Hamilton, 2016). Here we have the link from SMO actions to organizational identity to strategy and reporting.

A successful benchmark will enable the SMO to reshape the field. Furthermore, if the SMO can move the boundaries of the field with their benchmark, then competition is created amongst entities who were not previously competing with each other, or who were not previously aware that they could be viewed as competitors (Kornberger & Carter, 2010). The creation of competition between entities improves the movement's prospects for success (King, 2008b). Moreover, by extending the boundaries of the field, the benchmark has greater visibility and therefore social reach and influence. Where the benchmark is constructed from public information, it makes resistance to it by firms unavoidable (see McLaren & Appleyard, 2020). For a benchmark made up of multiple criteria, if it is capable of decomposition so that firms with fewer criteria can still be rated then this also extends its reach and influence. If the benchmark is well-designed and fit for purpose as it appears discretely, progress can be assessed in terms of how a preconceived standard is being achieved. A failure to specify form and quality may mean that the desired outcome fails (Crawford, 2019).

The notion of power through benchmarks is also relevant for organizations and their supply chains. In our context of food companies, supply chains may quickly consolidate beyond the firm to such an extent that by the time they get to the company, they are unknown due to the multiple links in the chain. This creates risks (Dekker, Sakaguchi, & Kawai, 2013) and controlling and accessing data may be difficult (Busse, Meinschmidt, & Foerstl, 2017). Whilst supply chains have potential for the biggest impact on sustainability (Spence & Rinaldi, 2014), governance is a key issue. Factors identified as relevant for governance include formalization (the power to define what is required) and collaboration (exchange of information and mutual commitment) (Formentini & Taticchi, 2016). Both of these factors suggest a potential role for benchmarks to monitor performance.

Literature on fields, identity, social movements and power, together with concepts related to benchmarks provide the theoretical framework for us to address our research questions: 1. How did the SMOs develop new values and norms and create the conditions for large-scale change? 2. To what extent does corporate response serve to develop and cascade the normativity? 3. How do changing power dynamics reinforce the normativity?

In order to address the first question, in the next section we consider the genesis of the movement, including its emergence and the framing of the issue. We analyze publicly-available documents relating to BBFAW. In the subsequent section, analysis of BBFAW ratings (2012–2019) and a longitudinal case study (2013–2019) will assist with answering the second question. The case study provides an example of the diffusion of the movement as BBFAW is cascaded through the firm. Overall, our findings enable us to evaluate what happens when the new source of normativity is introduced, with a particular focus on the implications for power in the relational field (our third research question).

3. Farm animal welfare and the movement around BBFAW

3.1. The established field encompassing Compassion in World Farming and World Animal Protection

The animal rights movement has a long history, with a number of organizations that compete in the sector including for example those relating to general animal rights, animal testing, blood sports, vegetarianism/veganism, and farming. Of the latter group, Compassion in World Farming (CIWF), established in 1967, is recognized as a leading global movement

campaigning for the end to all factory-farming practices (CIWF, 2019). The second founding partner of BBFAW, World Animal Protection (WAP), traces its roots back to 1950 and campaigns to end the suffering of all animals (WAP, 2019).

Both CIWF and WAP are recognized NGOs in the domain of farm animals, with established activities and an ability to mobilize resources. In terms of trying to introduce normativity through a change to formal rules, political engagement activities have the aim of ending the moral and legal distinction between human and non-human animals which it is argued, leads to discrimination of non-human animals or 'speciesism' (Bryant, 2007; Singer, 1975). CIWF and WAP undertake political campaigns, especially when extant rules (such as laws) are seen as offering basic or insufficient protection.⁵ The World Animal Protection Index (2020) shows that there is considerable variation in national legislation. A change to global formal rules would require a collective response from governments and from transnational actors (Frankental, 2011). However, this would be extremely difficult. Tactics employed to change informal rules include confrontation (for example the production of counter accounts via undercover surveillance) and collaboration. The latter may involve engagement with organizations via their food business streams, including rewards for good practice (for example CIWF's Good Farm Animal Welfare awards) and the drafting of pledges to which companies may sign up (such as the US Better Chicken Commitment and the EU Chicken Commitment) (CIWF, 2019).

3.2. Establishing the field around BBFAW

The BBFAW founding partners CIWF and WAP, with funding partner Collier Capital (a global private equity firm), commissioned the BBFAW creators to create a means to challenge major food companies to make improvements in farm animal welfare disclosures and underlying practices (Amos & Sullivan, 2013, p. 7). This represents an attempt to introduce new values and norms to the market. The initial motivation was that there was a 'lack of clarity and consensus around how companies should integrate farm animal welfare into their management systems and reporting' (Amos & Sullivan, 2013, p. 6). The political opportunity structure provided impetus due to the 'absence of universal standards and frameworks for farm animal welfare management and disclosure, variations in legislation, cultural diversity, and differences in the attitudes and concerns of consumers and other stakeholders (Amos & Sullivan, 2013, p. 6). Up until this point, there was limited consensus on the systems and processes that companies should have in place to manage, measure and report on FAW (Read, 2011).⁶ Contrary to the premise that social movements will employ tactics that are familiar and available, the decision was taken to innovate and respond to growing investor interest in FAW (Appleyby, 2011). This led to the idea to design a benchmarking tool that would be a catalyst for change, which could be used by companies to manage and report to stakeholders and by investors to hold companies to account on their practices (Amos & Sullivan, 2013). Therefore, the aim was to act collaboratively to challenge existing informal institutions on a global scale, especially the power held by large food companies.

In the context of our theoretical framework, the NGOs and the BBFAW creators have established a relational field (Wooten & Hoffman, 2017). There was an opportunity as the existing wider field could be perceived as unstable by participants, since there were mutual contradictions in trying to make sense of improved FAW while the animals are then slaughtered and eaten. It is contradictions such as these that provide a dynamic for change (Schneiberg & Lounsbury, 2017), leading to a new normativity. The BBFAW creators (supported by the founding NGO partners) are the entrepreneurs with the ability to mobilize resources in order to challenge existing institutions (Fligstein & McAdam, 2015; Fligstein, 2001; Scott, 2014), with a tactic to draw attention to the perceived injustice (King, 2008b). They are expert actors who engage, with a shared ethos, an inclination to fight and the knowledge of how to do so (Crossley, 2004). In this situation the mechanism of the BBFAW is an example of institutional agency with influence as the form of power. The SMOs aim to orient companies to the same belief system by offering collaborative support and so promote collective action in the reporting and management of welfare practices.

3.3. Creating the conditions for change

3.3.1. The ability to frame the issue

The framing process is an essential component of the dynamics in understanding the activities of SMOs (Benford & Snow, 2000). Framing involves the strategic manipulation and creation of a shared understandings of the world, affecting how actors perceive interests, identities and possibilities for change (Campbell, 2005), in order to establish 'collective action frames' (Benford & Snow, 2000). This process was initiated before the first BBFAW publication, through consultations and surveys that took place in the preceding two and a half years (see BBFAW website). The first BBFAW rating provided the

⁵ For example in the EU, the EU General Farm Animals Directive lays down minimum standards of welfare for animals bred or kept for farming purposes (European Union, 1998). However, for some species such as beef cattle, dairy cows, ducks, turkeys and farmed fish, there is no detailed protection – rather they are protected only by the more general provisions of the directive (Broom, 2017; Wildlife and Countryside Link & UK Centre for Animal Law, 2018).

⁶ Sustainability reporting initiatives such as GRI (Global Reporting Initiative) standards do not address farm animal welfare directly. Other initiatives such as the United Nations Sustainable Development Goals also do not directly address farm animals. Initiatives such as Integrated Reporting (see for example Adams, 2017a; Adams, 2017b; de Villiers, Rinaldi, & Unerman, 2014; Gibassier, Rodrigue, & Arjaliès, 2018) and the Integrated Scorecard (Journeault, 2016) do not provide guidance on the exact details of how and what to report – they offer flexibility for organizations to manage and report in line with the framework principles (such as materiality, reliability and completeness). The downside of flexibility is that it does not provide a roadmap for reporting and management of a particular issue.

starting position for the creators' preconceived standard, giving meaning and coherence to their definition of FAW. It was without contradictions, was not too abstract and distant from everyday experiences, was not subject to intra-movement challenges and it demonstrated the possibilities for change in practices. BBFAW determined the images and therefore identities in respect of FAW in the relational field.

Governance of BBFAW is established via a Steering Committee and Technical Working Group (which includes respected experts such as scientific advisors and veterinary surgeons, as well as NGO representatives). It is crucial to have technical support in order to provide credibility and legitimacy (Bebbington et al., 2012; Benford & Snow, 2000). The governance unit assists with the establishment and review of the benchmark questions, as well as the collection and provision of standardised information, employing the established framework. To compile the benchmark, information is gathered by a pre-announced census date (all media are scrutinised, including annual report, sustainability report and website disclosures). Scores are tallied and then firms are placed in one of six tiers, from tier 1 (integral to strategy) to tier 6 (limited or no evidence of implementation) (BBFAW Report, 2019). Over time there has been a relatively rapid scaling, both in terms of the number of entity organizations, their size and the global reach. This was achieved through inclusion of a number of US and European firms and the extension to Asia and Oceania (further details provided in the following section). These annual changes in the boundary of the field could be regarded as destabilizing events which create uncertainty for the firms and which keep BBFAW current.

In addition to well-defined pre-conceived standards of welfare for farm animals, the strategic decision was taken to base the calculation on public information, for two reasons (BBFAW Report, 2019). First, the creators (and NGOs) could not be accused of bias towards particular firms with whom they may have detailed knowledge (for example via award schemes or other projects). This neutrality is important in forming a collective of shared beliefs (Benford & Snow, 2000). Second, the use of public information means that key players within firms could not retain all power by opting out of the benchmark (e.g. through the withholding of information). The compilation of the rating using a relatively simple tier arrangement facilitates inter-organizational comparison which creates competition between organizations in the way that they are managing issues around FAW (including amongst firms that may not have previously viewed themselves as competitors). Such competition can be an effective means of engendering a response (King, 2008a; Kornberger & Carter, 2010).

By providing a structure and a framework for FAW, organizations are given agency to orient themselves around this issue. This increases the prospects for change in organizational practice (van Wijk et al., 2013). The intention was that BBFAW would act as a catalyst for improvements in reporting and underlying welfare practices. When considering the diffusion from the source to the adopter, time and timing are important, as are the channels and content of diffusion (Haydu, 2019). In order to maximise the potential for change to take place, it is apparent that the creators started slowly (in terms of benchmark expectations and requirements), gradually leveraging the questions each year. This means that criteria are tightened each year. The balance of the questions has also changed, from an emphasis on management policy and commitment in the first iteration to the inclusion and increasing weighting of performance reporting and impact in the 2018 iteration (BBFAW Report, 2019).⁷ This is an example of a continuous improvement scheme which is both resource-based (concentrating on inputs, for example minimum-stocking density) and outcome-based (concentrating on individual welfare measures, for example lameness). Benchmarking of performance is often used to identify targets for improvement in continuous improvement schemes (Main et al., 2014). Companies need to do more in order to stand still. It is clear that the use of ideal standards from the start would have destroyed any incentive to share the beliefs with the SMOs.

3.3.2. Building connections

To lever collective action, forces for change must be mobilized. Key to this are the relations between actors and networks that enable the movement to cause change. In our situation the creators have established these via direct and indirect engagement. Supporting the companies directly enables the collaborative approach to facilitate improvements. Engagement with investors in the form of consultation, briefing events and other activities provides an impetus for investors to act as a leverage point for change within companies. Investors may help to drive corporate social responsibility (for example Dyck, Lins, Roth, & Wagner, 2018). More formally, the creators have established a Global Investor Collaboration on Farm Animal Welfare, with signatories from 30 investors, representing £2.3 trillion assets under investment where participating investors write to BBFAW companies every year, commending good practice and encouraging poor performers to improve (Amos & Sullivan, 2020, p. 55). Such activity is an example of building connections amongst actors (through both formal and informal networks) which support change in corporate behaviour. Providing a focus for large institutional investors to monitor individual BBFAW firms increases the scope for equity to act as a credible leverage point.⁸

A potential negative endogenous pressure occurs via consumers. Survey findings often show revealed preferences for higher welfare including a willingness to pay (see Animal Welfare Intergroup, 2016; Clark, Stewart, Panzone, Kyriazakis, & Frewer, 2017). However, companies may not face any pressure to change if this does not translate into actual

⁷ Performance reporting and impact questions relate to specific aspects of FAW, including for example the percentage of laying hens that are cage-free, percentage of birds that are reared under higher welfare outcomes, percentage of sows that are free from sow stalls, percentage of animals transported within minimum journey times (see BBFAW reports).

⁸ For an example of where equity may have limited potential as a leverage point, see (Jouffray, Crona, Wassénius, Bebbington, & Scholtens, 2019).

purchasing decisions by their customers (through the purchase of higher welfare animal products). Corporations have to compete in markets and they may not be inclined to improve welfare practices if they believe that customers do not value higher welfare. In order to lever change in this dimension, one of the BBFAW strategies involves encouraging better consumer education (Amos & Sullivan, 2020).

Further connections and consequences are built through BBFAW itself. The idea to construct a benchmark around a single issue to pit companies against each other (as one of the levers for change) represents an innovation in tactics. They have the potential to learn from each other, as well as from the creators. This is a new pattern of interaction with firms (Hoffman, 1999). The changes in the relational field caused by this rating device and the increasing numbers of firms may well lead companies to re-evaluate their own self-interest and question their own identity as a result of the relative position of new and unexpected competitors.

3.3.3. Opportunity structures

In addition to framing, the dynamics of a social movement are shaped by political and social institutions, as well as critical and destabilizing events (Goldstone, 2004; McAdam & Scott, 2005). As well as legacies of prior/other social actions that may be embedded in the wider field (such as a threat of undercover exposure), in our context three critical events helped to create and maintain field opportunity structures. These in turn served to strengthen the movement. First, the EU 'Horsegate' scandal erupted in January 2013, by chance one month before the first BBFAW report was published. Although not directly concerning animal welfare (but rather fraud and contamination), Horsegate focussed attention on supply chains, traceability and the provenance of food. This attention gravitated to the welfare of animals and the injustices that they suffer. Media attention was significant which can increase impact (Islam & Deegan, 2010). Second, the wider political landscape created pressure. Subsequent events such as Brexit in the UK and the threat and imposition of trade tariffs in the US have created tensions. This wider context surrounding animal welfare provides an opportunity for new sources of normativity. Importantly, with BBFAW there was no competition from counter-framing as the SMOs introduced a new source of normativity in the absence of active opposition. Social movements often face 'framing contests' where other social movements counter-frame, thus diluting the movements' impact (Benford & Snow, 2000).

4. Corporate response

4.1. Evidence from published BBFAW ratings

The initial BBFAW report (2012) included 68 companies, with scores and rankings based on 17 welfare-related questions. By 2019, BBFAW has more than doubled in size to comprise 150 companies, with 37 questions assessed.⁹ This suggests an increase in breadth and depth of the relational field since its inception, showing the potential for greater reach of the movement both across companies and through supply chains.¹⁰

Table 1 shows the spread of the movement since 2012. The boundary of the relational field increased each year from 2013 to 2018 (where there was a big increase). In 2019 the field size did not change. The number of jurisdictions covered has also increased, from 13 different countries (by country of origin) in 2012, to 24 countries in 2019. The constituent companies demonstrate the expanding global reach of BBFAW as it encompasses firms in UK, Europe, North and South America and the Asia-Pacific region.¹¹

Table 2 provides our calculation of average scores by year and by location, based on constituent company ratings (published in the 2012–2019 reports). The range of tier values (ratings) is from 1 to 6 (where 1 is the best and 6 is the worst). Results show that the average tier value improves year on year from 2012 to 2017, whilst in 2018 there was a small overall fall in scores. However, this decrease must be set in context. Each year, the BBFAW requirements become more stringent, particularly with an increased emphasis on performance reporting and impact. The goalposts are constantly shifting, so that increased amount and/or quality of disclosures are required each year, in order to stay still. Second, there was a relatively large uplift in the number of firms (150 compared to 110 in 2017). When a firm is first included, its rating tends to be at the lower end (tiers 4–6) with improvements showing through in subsequent BBFAW results. Indeed, we do see some improvement in average tier value in 2019. This point is explored in more depth via our case study. In terms of location, the impact of the BBFAW movement appears to be strongest in the UK, as these companies demonstrate the best average performance each year, with continued improvements. European companies started from a lower base and are demonstrating slower improvement. North American companies are the third best average performers, with more varied performance and relatively little improvement over the years 2012–2019. For

⁹ All of the questions and the scoring system used each year (i.e. the scale of points available for each question) are available in the annual reports published on the BBFAW website: www.bbfa.com.

¹⁰ Inclusion is based on direct animal footprint and purchasing influence (Amos & Sullivan, 2019). Companies are divided into three sub-sectors based on Industry Classification Benchmark (ICB) sub-sectors: Food Producers (for example 2 Sister Food Group, Associated British Foods, Mars, Mondelez, Nestle, Tyson Foods, Unilever), Food Retailers and Wholesalers (for example Carrefour, Walmart/Asda, Marks and Spencer, Tesco, Waitrose) and Restaurants and Bars (for example Compass Group, Domino Pizza, McDonald's, Sodexo, Starbucks). Full details at www.bbfa.com.

¹¹ We use the location classification as employed in the BBFAW reports.

Table 1

The expanding boundaries of the relational field arising from the increasing number of BBFAW companies (2012–2019).

Location:	2012	2013	2014	2015	2016	2017	2018	2019
Asia & Pacific	0	0	0	4	8	12	19	19
Europe	36	37	40	40	41	43	50	51
North America	13	14	18	24	29	34	52	51
South America	1	1	3	3	3	3	10	10
UK	18	18	19	19	18	18	19	19
Total number of companies	68	70	80	90	99	110	150	150
Number of different countries represented	13	13	15	17	18	19	23	24

Location is based on the country of origin, following the classification adopted in the BBFAW reports.

Source: BBFAW reports 2012–2019.

Table 2

Average tier value by year and location.

	2012	2013	2014	2015	2016	2017	2018	2019
Average tier value	4.77	4.49	4.30	4.15	4.06	3.95	4.20	4.18
Change on prev. year (%)		5.87%	4.23%	3.49%	2.17%	2.71%	–6.33%	0.48%
Location:								
Asia & Pacific	–	–	4.00	4.25	5.00	5.25	5.42	5.31
Europe	5.08	4.49	4.64	4.51	4.34	4.09	4.00	3.71
North America	4.92	4.92	4.11	4.25	4.1	4.11	4.41	4.39
South America	4.00	2.00	3.00	2.67	3.00	2.33	4.9	4.80
UK	4.06	4.00	3.95	3.50	3.11	2.67	2.53	2.32

Average tier value is the simple average of all the company tier ratings for that year. Since 1 is the top tier in BBFAW (and 6 is the lowest), a lower tier value reflects a better FAW score. Change on prev. year is the percentage change between the average tier value for the current year and the previous year. A positive percentage value indicates an improvement in average tier value. Location is based on the country of origin, following the classification adopted in the BBFAW reports.

Source: BBFAW reports 2012–2019 and authors' own calculations.

Asia-Pacific and South American firms, average performance is harder to summarize, due to the low numbers of firms in the first few years followed by the large increase in 2018.

Table 3 provides another indicator of performance. Here we show our analysis of tier value changes over time. For each of the eight years of BBFAW, nearly all companies improved or maintained their rating. The latter group of companies could be improving their FAW reporting but the increasingly stricter requirements means that their rating does not change. This provides evidence for the movement, as disclosures are becoming more aligned with BBFAW requirements. BBFAW projects firms' images relating to FAW, with the changing results suggesting that overall, there has been reduction in the image-identity gap. For companies that drop a tier (or more), the BBFAW creators note that a key issue is the fact that the quality of performance data may not be fit for purpose, in terms of comparability, consistency and coverage (BBFAW Report 2019, p.8). The ongoing reframing by the SMO reinforces the importance of continued connections, to enable the movement to cascade further through the field.

Our evidence suggests that overall, there has been a response in respect of disclosures. Of course, we cannot assert cause and effect, but in the absence of changes in the formal institutions during the period 2012–2019, an upward/downward shift in a company's rating is likely to indicate an orientation towards/away from the specific requirements of benchmark questions. Given the continuous improvement nature of the scheme (particularly an increasing emphasis on performance and impact reporting), companies must increase their disclosures (and keep them up to date) in order to improve or even stand still.

The evidence suggests that the values and norms introduced around FAW do appear to have combined with the benchmarking process to create a new normativity around accounting disclosures. We will now turn to our longitudinal study to provide an illustration of the real effects of the movement within an organization.

4.2. Longitudinal case study

Simply accounting for farm animal welfare in the form of published policies and other statements could reflect an increase in reporting but no actual improvement in welfare practices. Disclosures could be largely symbolic, rather than substantive (Michelon et al., 2015). Mindful of this issue and in recognition of the fact that BBFAW adoption and implementation is a process that takes time, in order to address our second research question concerning organizational response, we conduct a longitudinal case study. Case studies are well established as a means of gathering in-depth information on factors relating to 'how' and 'why' research questions (Otley, 1999; Scapens, 1990; Yin, 2018), with

Table 3

BBFAW Company rating changes by year.

	2012	2013	2014	2015	2016	2017	2018	2019
Tier Changes:								
Positive		20	15	19	26	26	19	30
No change		43	47	50	50	65	76	108
Negative		5	7	10	8	8	12	8
New companies		2	11	11	15	11	43	4
Total number of companies	60	70	80	90	99	110	150	150

Tier Changes relates to changes in tier value compared to the previous year. Positive is the number of companies that improved by 1 or more tiers. No change is the number of companies that did not change tier value. Negative is the number of companies that fell by 1 or more tiers. New companies is the number of new companies, which may be higher than the increase in the total number of companies (compared to the previous year) if one or more companies from the previous year was removed from the benchmark (e.g. due to takeover).

Source: BBFAW reports 2012–2019 and authors' own calculations.

longitudinal studies an appropriate means of understanding the impact of a social movement (Davis et al., 2005). We provide an illustrative example of this impact, thus facilitating an understanding of dynamic processes over time.

4.2.1. Longitudinal study research method

Our case study firm is UK-based and publicly-listed (FTSE250), operating in the ICB Restaurants and Bars sub-sector. The firm has been included in BBFAW since the first iteration in 2012. The researchers conducted interviews at the company's head office on four dates over the period 2013–2019. Interviewees were identified within the firm as those with key responsibility for farm animal welfare. Both researchers attended the interviews, which were held jointly at the choice of the respondents. A disadvantage was the fact that respondents all heard each other's comments (leading to a potential lack of independence). However, this is balanced by the fact that a group discussion could be held, with respondents bouncing ideas and comments between them. All interviews were recorded, professionally transcribed and approved by respondents, who agreed to participate on the condition that they and their company would remain anonymous. The transcripts, once approved, were read independently by the researchers, who then identified key emerging themes and quotes, before meeting to discuss. Any points of clarification were followed up via email with the lead interviewee. In addition to the interview transcripts, the researchers made use of supplementary data including annual report and accounts and disclosures on the company's website.

Table 4 provides summary information on the company and the interviews. To add context, revenue and EBIT (earnings before interest and taxation and before exceptional items) are also provided. This shows the increasing size of the organization, which could have implications for the response to BBFAW. Also of significance are the interview participants, about which there are two points to note. First, the roles of the participants reflect the changing nature of the responsibility for FAW within the firm. Our first interview, conducted in September 2013 revealed that responsibility for the response to BBFAW sat with the Social Responsibility Manager, supported by the Purchasing Manager. Over time this responsibility has shifted and it is now held by one of the directors of the organization, the Commercial Director, and it sits within one of his teams which includes the Supplier Technologist and Purchasing Manager. This point will be discussed further below. Second, we have maintained an element of continuity through the presence at each interview of one respondent (Purchasing Manager), which facilitated an understanding of the history of the dynamics surrounding farm animal welfare and meant that actions and events that took place in the gaps between interviews could also be discussed. As can be seen in Table 4, the changing BBFAW ranking results suggest a disclosure response, with the firm moving from the lower tiers to location in the top two tiers over the period of our interviews (exact tier levels are not given, in order to preserve anonymity).

4.2.2. Findings from the longitudinal study

The analysis of the interview transcripts led to the identification of three broad phases in the process surrounding the cascade of the movement in the firm: image-identity gap, cultural reframing, and shaping the field. We use these phases to arrange the presentation of the evidence. Selected quotes are provided in order to support our findings. Full discussion will be provided in the following section.

4.2.2.1. Phase 1: Image-identity gap. When BBFAW was first published, FAW was not part of the culture of the firm and they had no dedicated policy, either for internal use or publicly available. The first BBFAW report created the initial image around FAW, with the rating placing the company in the lower tiers. This image was not necessarily how they wanted to be viewed by external stakeholders:

'There was a challenge for the company there (in) that's not a comfortable place for us to be.' (Social Responsibility Manager, 2013)

Table 4

Longitudinal case study: Summary information.

Year	2013	2017	2018	2019
Revenue*	£760 m	£960 m	£1030 m	£1170 m
Operating profit exceptional items*	£40 m	£80 m	£90 m	£120 m
BBFAW rating**	5–6	1–2	1–2	1–2
Interview	1	2	3	4
Interview date	13/09/2013	28/07/2017	21/08/2018	28/06/2019
Interview Participants(plus two researchers)	1. Social Responsibility Manager 2. Purchasing Manager	1. Supplier Technologist 2. Purchasing Manager	1. Commercial Director 2. Supplier Technologist 3. Purchasing Manager	1. Commercial Director 2. Supplier Technologist 3. Purchasing Manager
Recorded Interview Length	74 min	81 min	53 min	71 min

* Figures shown are for the relevant full financial year. To preserve anonymity, figures are rounded.

** Exact tier location is not provided, in order to preserve anonymity. The rating for each year reflects the BBFAW rating at the time of the interview (for example the 2019 figure reflects the rating in the 2018 BBFAW report).

Source: Company website, BBFAW reports, authors' transcripts of interview recordings.

The image-identity gap arose initially because in fact the firm had no identity with respect to FAW, with the Social Responsibility Manager confirming that the firm had no dedicated policy on animal welfare. The sense was that self-regulation would take place via the supply chain from the farmer to the company and this would ensure adherence to existing standards, since it was not in anybody's best interests to have poor welfare. This perhaps reflects a justification for the lack of company policy and an absolving of any responsibility in the firm, as welfare was seen to be taken care of elsewhere:

'Our suppliers operate to a welfare standard, for example it's the equivalent to a Red Tractor British standard. They operate at that level, we haven't driven them to operate at that level.' (Purchasing Manager, 2013)

However, publication of BBFAW led to internal discussions and a reflection on this image:

'(We) will never be a leader because of the market we serve. So we would always aim to be a follower of best practice; we would aim to be middle of the pack. We will not be a leader or cutting-edge, we don't want to be down at the bottom. We want to be somewhere in the middle pack, understanding that we are broadly in line with the rest of the industry, with our peers and with what our customers would expect.' (Social Responsibility Manager, 2013)

However, to become a follower, internal (cultural) change was required. BBFAW provided a framework for discussions that would mark the beginning of the development of the firm's identity around FAW:

'One of the targets that we are potentially going to set for next year is going to be the construction of a standard. ... There's moves afoot that in 2014 we will look to introduce a standard.' (Social Responsibility Manager, 2013)

'It's been influential in highlighting what we need to do... It will drive discussions that we'll have in two weeks' time at the next social responsibility steering group about, "Right, this is where we are now, this is ideally where we would like to be to be comfortable. Here's a provisional plan about how we can potentially get there. Is the business happy and willing to sign up to that and how do we press forward with that? How do we resource it? How do we tackle the issue of speaking to our suppliers? How do we make sure that, if we ask suppliers to meet a certain standard, how are we going to audit against that? Are we going to do it internally, are we going to go somewhere like one of the external auditing houses and pay for that service?" They're all discussions that we need to have within the business. So it's focused minds in that way'. (Social Responsibility Manager, 2013)

Respondents considered the stakeholders for which any change would be made. FAW was viewed as being of varying importance across different stakeholders. For example, initially, customers were not seen as a group that would demand improvements:

'Predominantly our customer base would be C, D and E... And their concerns are around health now, value for money, quality – animal welfare doesn't appear in that. Animal welfare will appear in A and B customers and they will be the typical type of customers that would shop at Waitrose.' (Social Responsibility Manager, 2013)

This perception of a lack of resonance of improved FAW with customers indicated that perhaps it was not in the company's self-interest to move to higher welfare standards at this stage:

'We don't see necessarily a commercial benefit because our customers aren't demanding that level of animal welfare disclosure or animal welfare policies and procedures. If our customers were banging on our door saying, "I don't shop with you because what I want is organic chicken," or, "What I want is freedom pork," then I think we would be

looking at that and thinking, “Right, there’s a business case here that we can actually grow the market by providing the customer with a product that meets a certain welfare standard.” We’re not seeing that at the moment so I think, for us, it would be an investment benefit and an overall reputational benefit for the company. I don’t think we would expect to see any retail sales benefit through that.’ (Sustainability Manager, 2013)

On the other hand, investors had revealed a desire for change, showing their potential importance as a lever for improvements:

‘Co-op Asset Management have been in on the back of this report. We’ve had long discussions with what they would expect to see a company to have in the way of policies and procedures for them to feel comfortable in investing. So we’re now understanding that this is a wider issue in the investor community.’ (Social Responsibility Manager, 2013)

At this stage, investors were the stakeholders who dominated the decision to re-think identity around FAW. The benchmark provided more than a specification of the image surrounding FAW, it was also viewed as a signal of the wider competency in the running of the business:

‘I think there is a greater desire by investment houses and by smaller investors and larger investors to be able to then further segment companies into those that are good performers, better performers and the best performers. And I think a link that’s been proven that better-run companies deliver better results, and deliver improved long-term profitability and long-term sustainability... So I think investors are now looking at longer-term sustainability of companies because they view it as, if they’re sustainable they’re more financially secure... It’s a signal, yeah, in that if you’re managing that then it means that you’re also managing other things that makes you a well-run business.’ (Social Responsibility Manager, 2013)

The initial image-identity gap, the demand from and perception of investors provided the impetus for the company to move to the second phase, addressing culture as part of the identity change.

4.2.2.2. Phase 2: Cultural reframing. By the time of our interviews in 2017 and 2018, several cultural changes had taken place, relating to organizational structure and the reframing of strategy to reflect the building of the identity around FAW. The first BBFAW ranking had prompted questions over the organization’s image – did they want to be perceived in the way that was reflected in BBFAW? The answer to this question was no and it provided a trigger for change. Reflection by respondents on the intervening years highlighted the role that BBFAW had played in forcing change:

‘It was a bit of a wake-up call when we first saw sight of the benchmark... If you go back to around 2013, we were actually in the process of putting together five-year strategy plans in terms of where the business focus is going to be... It galvanized a lot of the longer-term strategic planning at the time.’ (Purchasing Manager, 2017)

Part of this strategic planning involved the appointment in 2014 of a new Commercial Director who had a background of commitment to farm animal welfare. This is evidence that the firm changed its organizational architecture as a result of BBFAW. The revised corporate structure around BBFAW shows the greater visibility and therefore greater accountability for FAW. The new Director provided top-down leadership on strategy development and implementation, with a resulting change in culture:

‘It’s moved from being a box over there of social responsibility to just part of the day job and part of my objectives for the year to deliver that plan. That’s where it all becomes one vision from the top down to what I’m doing, the grassroots.’ (Purchasing Manager, 2018)

‘One of the weaknesses about having an SR (social responsibility) lead is that you don’t get accountability from the key functions. When you put a director in charge who is responsible for procurement and commercial and customer, then that galvanizes the team.’ (Commercial Director, 2018)

Here we see BBFAW being associated with the firm’s strategy, in order to create economic value. Together with the appointment of a new director, these two factors were key to the cultural reframing process:

‘Because it’s on the front page of the business plan the main Board get complete visibility of it as well, which means the chairman and main board directors are asking the question of the executive directors of the business.’ (Commercial Director, 2018)

A second change to the functional structure also occurred in 2014, with the appointment of a Supplier Technologist. Rather than FAW being one of many aspects of the Social Responsibility role, there was now a full-time dedicated member of staff working under the Director. Facilitating the cascade via organizational architecture and strategic alignment are key factors for diffusion in the case firm. From strategy there are targets, with the resulting mobilization of resources:

‘You have to put resource in to make sure you are fulfilling new policy. Policies have to be approved by Board as well.’ (Commercial Director, 2018)

Once these are in place, the process can begin. This is investment in FAW. Within the organization diffusion upwards (to board level) is apparent, with BBFAW used as a framework, an account (measure) to demonstrate the firm's accountability surrounding farm animal welfare. BBFAW became a target and necessary to implement the strategy; the external-to-the-firm rating had become an internal-to-the-firm target and the firm began to build its identity via the reshaping of its culture.

The first step for the Supplier Technologist was the drafting of a FAW policy, followed by discussions around required actions:

'I spent quite a lot of time with Compassion (in World Farming) and I worked closely with them in setting up and writing our policy... We got a lot of guidance and help. But it was also very non-threatening... you very much worked with them and collaborated and that's what made (us) make some progress. We work the same way with our suppliers... it's gradually evolving and you've got to work in partnership.' (Supplier Technologist, 2017)

'As we started to adopt the benchmark and to put the principles behind it to enable us to engage with it, that became the principle of starting to engage with suppliers.' (Supplier Technologist, 2017)

The above quotes highlight significant progress from 2013 (where there was no FAW policy). It also reveals the start of the translation of the movement into the firm and into the supply chain by means of collaboration with one of the SMOs and the BBFAW creators. BBFAW was viewed as an important tool due to the lack of formal rules:

'I've found the Business Benchmark very, very useful. It's helped us move all our standards. In the absence of any other international or any other UK standard, it gives you a playing field and a benchmark to work towards... It does drive change.' (Supplier Technologist, 2018)

Within the firm, the mechanism for cascade of the movement through the supply chain is a supplier questionnaire which reflects the firm's fundamental policies. The firm has developed a number of species-specific questionnaires that reflects a combination of existing standards as a baseline coupled with key underlying principles developed using BBFAW as a framework, in collaboration with CIWF. For new suppliers, the questionnaire and policies are used as a gateway that must be met. This demonstrates the extension of BBFAW to suppliers via collective sensemaking. For existing suppliers, it was apparent that the original purpose was information-gathering and the influence of the questionnaire was relatively minimal in the early stages:

'A lot of the answers are optional or wouldn't mean the supplier gets delisted.' (Supplier Technologist, 2017)

'In future you might not on-board a source that couldn't meet those standards but until you've established exactly where you are now, it's hard to get under the skin of that.' (Purchasing Manager, 2017)

Therefore, the initial cultural reframing had limited impact on the existing supply chain, as the questionnaire was just used for new suppliers. However, this changed over time, with BBFAW used as part of the contractual arrangements:

'You work with your suppliers to increase their understanding and to make it more and more the norm to report it and then I'll add focus on the supplier to keep working really, really hard.' (Supplier Technologist, 2017)

'There have been occasions where we've just not been able to progress with a supplier because they just cannot comply.' (Supplier Technologist, 2018)

'We've had a lot of conversations over the last year with suppliers when we've been on our visits, talking about how the outcomes measures are increasingly important and what more we can do to get information on outcomes and measures.' (Purchasing Manager, 2018)

Over the time of the interviews in this middle phase there is a noticeable shift in the company's culture and therefore identity around FAW. As highlighted above, the initial BBFAW rating established the starting position and subsequent iterations prompted continued reassessment of their position, where they wanted to be, and importantly how to stay there:

'I don't think it's currently part of our strategy to be leading the industry or leading our sector on farm animal welfare, it's not something that's in our strategy for 2020... We could do with a bit of consolidation now because we're still moving that upwards.' (Purchasing Manager, 2017).

'Bands (tiers) are further apart than they appear because you want to make sure that you've got comfort and you must remember that the bar is always increasing so it may be fine now (to get to the higher tier) but what about in two years' time? (Supplier Technologist, 2017)

The above quotes illustrate the process of cultural change that has levered the image around FAW. They also confirm that the SMOs are using BBFAW to make increasing demands regarding disclosures; improvements must be made in order to retain the rating.

In this reframing phase, investors continue to have a direct influence. It was noted by interviewees that for two consecutive annual general meetings, ShareAction (a charity promoting responsible investment) had raised questions based on the BBFAW results. From this interaction, annual engagement was initiated through the firm providing updates on their pathway to improvements. Customers were also important, marking a change from the initial (solely investor) position:

'We believe as a business that we need to deliver to our customers and always listen to our customers. . . It's nice to match up customer expectation to real delivery through the supply chain.' (Commercial Director, 2018)

BBFAW provided a means for the engagement and a common language for stakeholders including customers, investors and suppliers. This is part of the collective action, as discussed above.

Recognition of the potential for the external impact of the field around BBFAW is very interesting, a point reinforced by the Commercial Director:

'We've got a good partner with BBFAW that works with a lot of organizations, gets a lot of good feedback from organizations and will listen to people and will also work with (us) to make sure we learn from the best globally. . . When it comes to things like welfare we should collaborate in terms of transparency of reporting and the direction.' (Commercial Director, 2018)

This reinforces the importance of the collaborative working relationship in driving change, with BBFAW now at the centre of the relational field and the creators building the collective network of firms within the field. This all helps to ensure the success of the movement.

4.2.2.3. Phase 3: Shaping the field. The leadership phase had started by the time of the 2018 interviews and it was continuing in 2019. It also indicated a further shift in identity (and image), with customer expectations specifically highlighted:

'It (BBFAW) was showing us as being in a leadership position. . . It is very motivating to us because we absolutely want to be able to do the right things in that position.' (Purchasing Manager, 2019)

'I feel that we were listening to our customers and trying to get ahead of where our customers want us to be.' (Commercial Director, 2019)

The company viewed BBFAW as the key benchmark for FAW, so chose to align with its requirements:

'I think that's probably the main benchmark that others will set themselves as well. So from that point of view I think we're helping to move forward with farm animal welfare, through transparency and reporting. . . It's a collaboration, the industry needs to work together to raise the benchmark. I think by having people like BBFAW that helps us as an industry working in the same direction and doing the same things to signpost that farm animal welfare is important. If we all have a different badge it's confusing for our customers at the end of the day.' (Commercial Director, 2019)

Opportunities for shaping the field arise in a number of ways. Leadership in terms of transparency and reporting is noted above. Second, the reach of improved FAW (and transparency) has extended through the wider network as a result of the company's suppliers requesting to use the company's questionnaire elsewhere in their businesses. This lengthens the channels of influence, channels that originated with the NGOs and the BBFAW creators. This is a further example of the cultural change that enabled the cascade of the movement; such reach would have been difficult to achieve directly without the intermediate step of the company. A third form of shaping is via the opportunity to consult on future iterations of BBFAW. Direct contact with the BBFAW creators has always related to results and future benchmark questions. The company is now in a stronger position to provide feedback and build connections with other leaders in the relational field.

Finally, after six years of discussing BBFAW, with a large shift from the original position, the respondents recognized that culture would continue to be shaped by BBFAW:

'When we look to 2030 vision of where (we) will be, which we're working on now before publishing next year, tier one for us in 2030 is the direction we should achieve. . . It has to be something that is external accreditation if it continues to move forward and continues to challenge us and continues to give us a framework to work within. That should improve standards and improve welfare.' (Commercial Director, 2019)

'(The) Business Benchmark has helped us make a lot of progress, not only the benchmark itself, we've had a lot of help in co-operation with Compassion (in World Farming), they're obviously very closely linked. So they don't say to you, "You will do this, you will do that," they work with you and bring you forward.' (Supplier Technologist, 2019)

'Tier one and tier two are both leadership and you've also got to remember that the benchmark is evolving, the standards are rising and it's not always possible to see very far ahead as to how that may evolve. So particularly if you're near a boundary between the tiers, you could go forward too quickly and then not be sustainable. It's got to be very planned and very gradual in the approach.' (Supplier Technologist, 2019)

Through BBFAW, the SMOs continue to create instability in the field, via the periodic disturbance which redefines the boundaries and expectations. The incremental approach to leveraging higher welfare means that the goalposts move each year. This ensures that the companies must continue to up their game. By continually working on the collective via engagement, the SMOs have made BBFAW central to the organizational field, influencing key players to take it on and make it central to their identity and self-interest. Introducing this new normativity via the benchmarking process based on accounting disclosures has had real consequences for our case firm.

5. Discussion

5.1. Research Question 1: How did the SMOs develop new values and norms and create the conditions for large-scale change?

The BBFAW was an attempt by two NGOs already in the social movement for animal welfare to create an innovative approach to change via accounting disclosures. The benchmark was the mechanism for effecting such change by creating a relational field around FAW. The key to change in an organizational field lies in its instability (Hardy & Maguire, 2017; Scott, 2014) which arises from multiple contradictions (Schneiberg & Lounsbury, 2017). In the global food industry, there are multiple contradictions. The creators of the BBFAW saw an opportunity to change the varied approaches to animal welfare and also to challenge the continued conflict between the welfare of non-human animals and their ultimate consumption by humans. This together with destabilizing events of Horsegate and Brexit created an ideal opportunity to launch an attack on the informal institutions. Had the field exhibited greater stability there would have been little chance of success.

Key components of a successful intervention in a field are the mobilization of resources, framing and collective action (Fligstein & McAdam, 2015). Resources are necessary to kick-start the process and, to build this relational field, these resources were initially provided by the NGO supporters and the funding partner. Framing provides direction, meaning, and coherence but importantly it must be well constructed so that it is precise and credible (Bebbington et al., 2012; Benford & Snow, 2000). For the social movement studied here, precision in the framing was achieved by constructing a benchmark created from accounting disclosures. It is recognized that transparency can be improved in the short-run by providing stakeholders with information on results and outcomes (Michelon et al., 2015) and one of the aims of BBFAW is to improve reporting on welfare outcomes. Enhanced disclosures may also help to address issues identified concerning the ignorance surrounding welfare (Clough, 2019), thus improving the potential for accountability.

In BBFAW, the creators' pre-conceived standards for welfare are well defined and achievable for several species. The framing involves an incremental process (rather than a big bang) as initially, the requirements were relatively less demanding. Too high a standard from the outset would have been demotivating and would have destroyed any incentive for targeted firms in the field to respond. The publication of the benchmark each year creates discrete events where the boundaries of the relational field are shaped (for example, extended via an increase in the number of firms) and standards are raised and refined at each iteration without destroying incentives. Firms are engaged by the uncertainty that is created by the changing field size and shape. The fact that the benchmark is made up of several animal species meant it can be applied to many more firms and so extend the global reach of the scheme. Moreover, the use of public information means that firms could not resist their inclusion in the benchmark. The published ratings address the image relating to FAW, with the potential for image-identity gaps re-emerging. Firms that wish to engage have now lost their power over welfare reporting as it now resides with the SMOs and the BBFAW. The SMOs can reinforce their agenda and provide a common orientation across the field (Dubuisson-Quellier, 2013) as the firms are able to use BBFAW to inform their policies. Credibility is achieved by having no contradictions in the frame, with achievable standards, resonance with the everyday experience of the meaning of welfare, through being constructed by respected individuals and being soundly governed. The fortuitous event that there was no opposition from other social movement organizations meant there is no competition from counter-framing and hence no framing contests (Benford & Snow, 2000). With precision, credibility and no opposition, the initial framing of BBFAW had every chance of being successful. While this was necessary for success it was not sufficient – there had to be efforts made to create collective action and develop a shared identity (Fligstein & McAdam, 2015; Wooten & Hoffman, 2017). This is achieved by the creators of BBFAW engaging with investors, consumers and significant firms in the relational field, either directly or indirectly, in a collaborative way. The Global Investor Collaboration and the education programmes for consumers and firms demonstrate this widening activity, which helps to build the relational space (Schneiberg & Lounsbury, 2017; Wooten & Hoffman, 2017). These attempts at collective action are successful as we can see in Tables 1–3.

5.2. Research Question 2: To what extent does corporate response serve to develop and cascade the normativity?

The improvement in average rating evidenced from our analysis of aggregate ratings suggests potential for the success of movement, as many firms are using the methodology of BBFAW in their accounting disclosures. When pressing for change, targeted firms have a key role to play because they affect movement trajectory via their responses (Soule, 2012) as they carry and diffuse the issue (Haydu, 2019). The longitudinal case study is a suitable means of analyzing in more detail the prospects for the movement (Davis et al., 2005) and our case study provides an illustrative example. Here we see an improvement in FAW reporting and practice over time, together with the unintended consequence of the business opportunity to create economic value (Dubuisson-Quellier, 2013; Kornberger, 2017). Our case study firm demonstrates a positive rather than a negative association of the movement with strategy (i.e. contrasting with Maurer et al., 2011), with actions put in place to deliver this new strategy. One of those actions was to engage with one of the NGOs, CIWF, to develop their methodology and integrate it into their strategic plan. This response served to legitimize the benchmark within the firm, develop its use for accounting disclosures and moreover initiate collaboration to the benefit of the movement. In addition to this collaboration, the case study firm also collaborated with other firms and in so doing cascaded in detail how this

new normativity could be implemented and hence reinforced within firms. These actions serve to build identity via external image (Ravasi, 2016). With the major food producers and supermarkets using the benchmark the BBFAW became the common language for FAW, creating networks in the market (McLaren & Appleyard, 2020) such that the new normativity is firmly established.

Within our case study organization, the defined image provided by the first BBFAW rating highlighted an image-identity gap. This gap provided an impetus for a gradual and sustained cultural change (Ravasi, 2016). Engagement with stakeholders is key to the movement – initially with investors and then growing to also include customers and suppliers. As the case firm revised its strategy, investors asked questions of the business based on the BBFAW results. This interaction reinforced the new normativity and further publicized it within the field. Corporate interactions with consumers also enhanced this new normativity. BBFAW became a template for contractual arrangements with suppliers. By using BBFAW in supplier transactions its reach was cascaded, serving to reinforce the new normativity. For some of the suppliers this guarantee of animal welfare was used as a badge which would cascade the normativity even further. What was apparent was that the company self-interest around FAW was driven by the benchmark, producing real effects. The new normativity was not just about influencing accounting disclosures but rather it led to real underlying effects. Although enhanced disclosures don't necessarily reflect changes in underlying practice (Deegan & Blomquist, 2006; Islam & van Staden, 2018; Michelin et al., 2015) or enhanced accountability (Dillard & Vinnari, 2019), in our case both were achieved. Real effects were apparent in the way that organizational identity developed around FAW. The new identity is managed through a cultural change that treats FAW as a separable identity. This is achieved via the appointment of a Commercial Director which demonstrated power through top-down leadership, and a Supplier Technologist with responsibility for FAW. The separable identity removed the potential for complexity over plural identities (Pratt et al., 2016). It underpinned the strategic direction and what the firm consider to be central and distinctive about their products (Gioia & Hamilton, 2016).

5.3. Research Question 3: How do changing power dynamics reinforce the normativity?

This movement is an example of institutional agency (Lawrence & Buchanan, 2017), where the two NGOs have successfully disrupted and transformed an existing (lack of) normativity surrounding FAW and replaced it with their definition. By mobilizing resources, precise and careful framing, the association with strategy and collective action, the social movement has demonstrated episodic power (Lawrence & Buchanan, 2017). It is episodic since annual benchmark varies due to changes in the number of firms and their ratings, as well as changes in the underlying measures of welfare. The source of power is influence which is the ability to persuade others to do something they would otherwise not have done (Lawrence & Buchanan, 2017).

Findings from our analysis of BBFAW ratings (2012–2019) illustrate the fact that many companies images are shifting with respect to this new normativity. The improving results suggest that it is in firms' best interests or self-interest to move to a higher tier or at least maintain the existing tier. Falling a tier in the benchmark is seen as a bad signal. It is this concern that enables the benchmark to have the power to create competition between firms (King, 2008a; Kornberger & Carter, 2010), a power that is renewed on each iteration of the benchmark as firms look to their ratings. What this shows is that identity is a relative concept as firms look to their position vis-a-vis other firms and not something determined from within the firm in any absolute sense (Wooten & Hoffman, 2017). This impact of power of benchmarks has been observed in work elsewhere (see Espeland & Sauder, 2016). However, it is also clear that the power does not hold for all firms. For some companies their identity is not framed by animal welfare and they remain in the lower tiers. For these companies the image given by BBFAW exerts no power. The image created is dominated by the strength of the cultural position within the firm (Ravasi, 2016). Their image is not defined by FAW, there is no image-identity gap so there is no cultural change.

Our case study findings demonstrate that even if firms want to maintain their rating, the benchmark exerts power over them as welfare standards increase. Unless they work to improve, their rating will fall, especially if they are close to the lower boundary of their tier. This power over identity means that there are real consequences for firms as they respond. Not only does it force a change in strategy but it also forces firms to reconsider their organizational architecture, their transactions and their use of resources. The case study illustrates one route to success, including appointing a new director and other specialists and also setting internal targets that create increased transparency and accountability. The case study shows that FAW has evolved to a more central and strategic role emphasising the increased importance of this identity. This is a process that may take some time to achieve.

The use of BBFAW by the case company to manage their supply chains is an example of institutional control, using dominance as the form of power (Lawrence & Buchanan, 2017). BBFAW is a basis for the data that is required from suppliers, as well as to assess new suppliers. Thus BBFAW constitutes an integrated measure, which demonstrates the positive role of a benchmark in addressing the issue of complexity in supply chains (Busse et al., 2017) and the potential to provide formalization in the governance of the chain (Formentini & Taticchi, 2016). The suppliers are not capable of resisting the buyer to attempt to place limits on their institutional control, since resisting will lead to a loss of contracts. There are many potential suppliers competing for such contracts and this fragmentation and competition weakens any chance of resistance. These are the new rules of the game and this is systemic power being exerted by the food companies and it is dominance because the new rules are the rules – there are no options available to the suppliers.

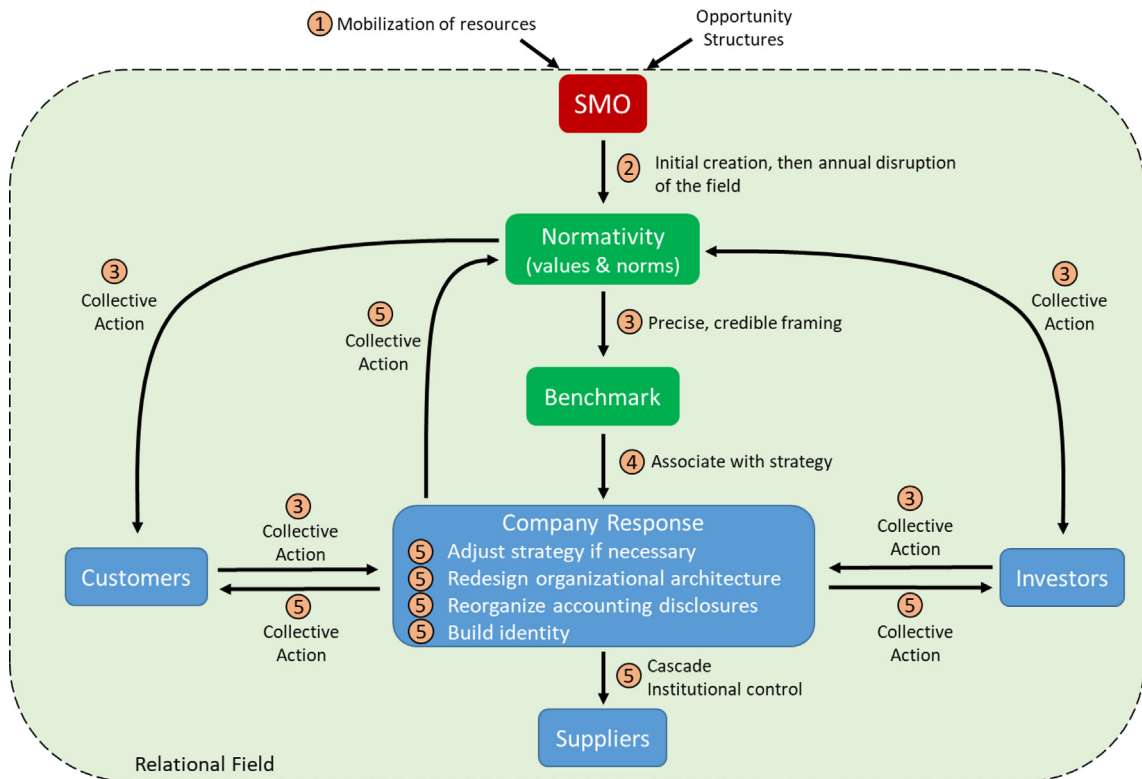


Fig. 1. Framework for SMO creation and disruption of a relational field.

Overall, the SMOs have created a power shift within the field. First is the power that the SMOs and the BBFAW have over the firms. The constant shift in the field (through redefining the boundaries, raising the standards and annual publications) serves to keep the firms 'on their toes.' Power is also given to investors, who can use BBFAW to press for change in organizational behaviour. However, it is necessary for firms to retain some power so that they can use BBFAW themselves to galvanize changes, for example in supplier relationships. Our results demonstrate that social movements can use accounting to engineer complex and dynamic power shifts in the relational field, which serve to enhance the movement's prospects for success.

In Fig. 1 we provide a summary of our theoretical framework and empirical results, which draws together relevant concepts relating to the relational field, the social movement, power, identity and self-interest. The SMOs mobilize resources (1) and enter the space. They exhibit institutional agency to create the relational field (2), articulating values and norms and creating the benchmark. The SMO actions (3), serve to spread the normativity through precise and credible framing and collective action that involves other stakeholders. Through association with strategy (4), there is the potential for company co-creation of activities (5) via an alignment of strategy, reorganization of organizational architecture, change in accounting disclosures and building of identity. Collective action via company response is in the form of collaboration with stakeholders and SMOs around the values and norms to reinforce the normativity.¹² The company exerts institutional control over suppliers which serves to cascade the movement further. The process repeats (6) as the field comes alive on an intermittent basis, with the annual iteration of the benchmark.

6. Conclusions

In this study we provide comprehensive evidence on how accounting disclosures can motivate social movements to create a new source of normativity in a relational field, to impact upon firms through identity, image and culture. We have evaluated critically the impact of the Business Benchmark on Farm Animal Welfare (BBFAW) as a means of improving accountability surrounding farm animal welfare practices. Working at the intersection of theories relating to organizational fields, social movements and organizational identity, we have conceptualized the founding NGOs as SMOs who create a relational field around BBFAW. Members of the field relate to one another so that image and identity are

¹² Companies may demonstrate collective action via engagement with other companies. This is recognised, although not shown in Fig. 1, in order to avoid over-complication in the depiction of the framework.

determined within the field. Employing ideas around framing, collective action and the mobilizing of resources, we have investigated how the SMOs created the conditions for change so that benchmark companies could co-create their own activities. Ideas such as institutional agency and institutional control are introduced to explain the power dynamics.

Our analysis shows that accounting disclosures have a role to play in effecting positive social change, in this case the improvement in welfare for farm animals. We conclude by suggesting that we have provided a challenge to the assertions of Catchpowle and Smith (2016) about the inadequacies of accounting disclosures to effect social change. We demonstrate that there are prospects for SMOs to use accounting to gain widespread support and lever large-scale change, provided careful attention is paid to framing (precise, credible and aligned with strategy), collective action and incremental disturbing of the field. Accounting demonstrates positive potential to act as a communicative tool to inform and arrive at social understanding. Further research could employ the theoretical framework we have developed in order to examine different sources of normativity in relational fields.

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