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A sticky chocolate problem: Impression management and counter accounts in the shaping of corporate image

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Abstract

Demand for chocolate is at an all-time high. However, producing chocolate comes with some sticky social, environmental and economic problems. This paper focuses on the issues of child labour, forced child labour and unsustainable farming practice within the chocolate industry, and specifically on the discourse about Nestlé's Ivory Coast cocoa supply chain. We analyse corporate disclosures, related counter accounts and subsequent responses in new and old media as a dynamic communication process. A mobilising of Goffman's (1959) dramaturgical metaphor of impression management contextualises each communication as a performance towards an audience. Behind the communications is Nestlé's need to repair its legitimacy - because child labour and unsustainable farming exist in its cocoa supply chain - and the audience's vested interests in their counter-performances. The Nestlé case offers substantive and nuanced insights into corporate disclosure and communication practices, how the Internet is changing the more unidirectional performances of the past, and how appreciation of counter accounts and subsequent responses to counter accounts contributes to theoretical understanding as well as provides insights into the plight of cocoa's child labourers.

Keywords: corporate communications; corporate disclosure; counter account responses; impression management; legitimacy.

1 Introduction

A bar, cake, cookie or mousse, a smoothie, a soothing hot drink or a bittersweet treat, a kiss, a rich aroma or a melting moment: chocolate is the modern love drug¹. In 2016/2017, people consumed approximately 7.5 million tons of retail chocolate confectionery worldwide (Statista, 2018). But, chocolate comes with three sticky problems. First, current demand exceeds sustainable farming (Guest, 2012) and “almost all of the world’s cocoa is grown in developing countries and consumed by industrialized countries” (Gross, 2015, §6). Most of the world’s cocoa production comes from the Ivory Coast. Of the 4.234 million tons of cocoa produced globally in 2018/19, 2.154 million tons was produced in Côte d'Ivoire, Ivory Coast (Statista, 2019). Second, to produce chocolate and keep prices low, “farm workers who harvest cocoa are, on average, extremely poor, with some below the World Bank poverty line of \$1.25 per day” (Gross, 2015, §5). Third, because of the low prices paid to cocoa producers, most resort to using child labour and even child slave labour on their farms (Food Empowerment Project, 2016). So, how good does your chocolate taste now?

Our research explores how companies operating in the cocoa supply chain attempt to justify their operations. As it is a major player in the chocolate industry and the world’s largest food company, we examine the discourse surrounding Nestlé’s cocoa operations in the Ivory Coast. Focusing on child labour, forced child labour (slavery) and unsustainable farming in chocolate operations, we explore how Nestlé uses impression management in attempting to repair its damaged legitimacy. Despite its pledges to stop using cocoa harvested by children, after almost two decades Nestlé has not yet uprooted child labour from its cocoa supply chains. We draw upon Goffman’s (1959) dramaturgical metaphor of impression management in researching Nestlé’s communications to identify its ‘frontstage performances’ and its ‘backstage realities’ (Solomon *et al.*, 2013; Goretzki & Messner, 2019).

Impression management is the construct used to articulate how individuals or organisations manage their legitimacy, reputation or image through communicating their activities and goals (Dowling & Pfeffer, 1975; Deephouse & Carter, 2005; Johansson, 2007; Deephouse & Suchman, 2008; Dahan & Gittens, 2010). It implies valuing society’s endorsement of the actions/goals as “desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs and definitions” (Suchman, 1995, p.574). Efforts to achieve or enhance legitimacy are consistent with attempting to protect or improve reputation and image, even if organisational legitimacy and reputation are two different concepts (Deephouse & Carter, 2005; Deephouse & Suchman, 2008). While acknowledging that securing legitimacy does not necessarily lead to a respectable reputation, the overlap between strengthening legitimacy and improving reputation is important (see Deephouse & Carter, 2005).²

¹ Chocolate contains phenethylamine, which is sometimes referred to as “the love drug” because it arouses feelings similar to those occurring when one is in love.

² For Deephouse & Carter (2005, p.329): “...legitimacy emphasizes the social acceptance resulting from adherence to social norms and expectations...reputation emphasizes comparisons among organizations”. One cannot assume supporting legitimacy will concurrently support the more general phenomenon of reputation. But there is an important overlap between strengthening legitimacy and positively impacting reputation.

We are motivated by a concern to make visible Nestlé's corporate accountability, or lack thereof, in its cocoa supply chain. We contribute to the literature and theory development in critical accounting by examining the discourse of child labour, forced child labour and unsustainable chocolate farming around Nestlé, including the counter accounting of NGOs, activists, consumers and others, as well as further communications. To illustrate Nestlé's frontstage, we examine disclosures in corporate social responsibility (CSR) reports and new media, such as online forums and YouTube videos (responding to Guthrie *et al.*, 2008). We also analyse news reports where substantively Nestlé is the primary information source about itself (Appendix 1) and where it appears to have used its power to influence journalists for favourable press. We widen current knowledge of the role and impact of counter accounts and responses to such counter accounts³, exposing the efforts and tactics that show how far Nestlé is willing to go to repair and maintain its legitimacy.

The remainder of the paper is structured as follows. The next section (Section 2) outlines the paper's theoretical framing and discusses relevant prior literature. Section 3 articulates how we operationalize the framing so that theory may be developed/refined through the particular analysis, elaborating study methods. Section 4 provides a contextual analysis of the case and Section 5 presents the focused case study analysis, exploring the relevant communications. Section 6 discusses our findings. The final section outlines the study's conclusions and limitations and makes recommendations for future research.

2 Theoretical framing

There are key elements in our theoretical framing. The construct of impression management was, according to the social psychology literature where it has been influential, first explicitly used by Goffman in 1959 (Thompson, 1977; Felson, 1978; Gardner, 1992; Tseëlon, 1992; Merkl-Davies & Brennan, 2011). Notions of impression management have subsequently been used in varieties of organisational research and corporate reporting research, from more conventional economic agency theory perspectives through to more critical and sociological perspectives around legitimacy.⁴ The merit of returning to Goffman's (1959) dramaturgical metaphor is to refine the appreciation of organisational impression management that has already been expressed in some of the legitimacy theory research focused on organisational communication of corporate social responsibility reports (Young & Massey, 1978; Allen & Caillouet, 1994; Brown, 1997; Neu *et al.*, 1998; Johansson, 2007; Jenkins, 2008; Cho & Roberts, 2010). Our argument is that researchers can usefully refine and expand Goffman's way of seeing organisational communication in the age of digital communication.

An impression management framing is promoted as yielding more insights into the multifaceted and complex phenomena involved. Thus, we draw upon Goffman's (1959) impression

³ One might term these 'counter counter accounts', but this is an awkward construction: there is already appreciation of the more comprehensive construct of dialogical accounting in the literature and there are more straightforward and conventional ways of specifying instances of communication within a flow of communications, e.g. using phrases like 'response to counter accounts'. We use such phrases in the paper.

⁴ This is our summary reading of the categorisation articulated by Merkl-Davies & Brennan (2011).

management metaphor to theorise reporting and accounting practices⁵. We link practices of impression management to their intended outcomes, especially legitimacy. Bebbington *et al.* (2007) and Merkl-Davies & Brennan (2011) indicate the paucity of research on audience response and dialogue. While more research has emerged in recent years with the aim of addressing this gap (e.g. Beelitz *et al.*, 2012; Brennan *et al.*, 2013; Thomson *et al.*, 2015), we are concerned to extend beyond this here. In particular, we seek to investigate further the manifestations of counter accounting (see Gallhofer *et al.*, 2006; Denedo *et al.*, 2017; Vinnari & Laine, 2017) as well as responses to counter accounting. We thus explore corporate disclosures, counter accounting and responses to counter accounts. The audience here, in terms of Goffman's theory, is constituted by the organisation's stakeholders. Johansson (2007) indicates that it is important for theory development to learn from the variety of cases manifest in practice (the actual complex *milieu* of messages occurring in the public arena with their varied impacts). Specifically, we focus upon a case of particular importance and seek to gain insights therefrom.

2.1 Goffman's impression management theory

Goffman's (1959) construct of impression management⁶ outlines the role self-presentation plays in constructing social reality. In his dramaturgical analysis, Goffman (1959) compares social interaction to a theatre where actors play various roles while an audience observes. Front of stage, the actors are aware of the audience's expectations but, backstage, they can "be themselves". The social interactions, engagements and judgments in these performances characterise impression management: actors present themselves to (at least) prevent embarrassment (Goffman, 1959). And it is the team of actors, not just individual actors, who manipulate the performance in their favour, as Goffman (1959, p.238) explains:

Within the walls of a social establishment we find a team of performers who cooperate to present to an audience a given definition of the situation. This will include the conception of own team and of audience and assumptions concerning the ethos that is to be maintained by rules of politeness and decorum...[...]...Among members of the team we find that familiarity prevails, solidarity is likely to develop, and that secrets that could give the show away are shared and kept. A tacit agreement is maintained between performers and audience to act as if a given degree of opposition and of accord existed between them.

Goffman's explanation indicates how individuals in any social establishment can cooperate and present a group performance beyond an individual one: at some point or other in the round of their activity, they feel it necessary to band together and directly manipulate the impression that they give (1959, p.238). For instance, a company board could do this. Within this scenario, "performers, audience, and outsiders all utilize techniques for saving the show, whether by avoiding likely disruptions or by correcting for unavoids ones, or by making it possible for others to do so" (Goffman, 1959, p.239). Goffman's notion of a team can be translated into a modern business setting. Here, business management can band together to present a corporate

⁵ We indicate further below in the main text how a translation from the individual to the team/organisation can be justified in terms of Goffman's conceptions.

⁶ It is sometimes termed impression management theory (e.g. Felson, 1978).

performance. A company can in this sense be the actor, and its performance speaks to its moral and ethical character. More generally, for Goffman (1959, p. 23), “[a]ny social establishment may be studied profitably from the point of view of impression management”⁷.

Each company performance or communication is embedded within material dimensions (Goffman, 1959). Each performance emanates from historical, economic, cultural and social meanings with implications for both the company and the audience (Goffman, 1959). The company’s history and context are important if the concern is to repair, maintain, support or gain legitimacy when social norms are changing (see Suchman, 1995). To the extent impression management is influential in shaping audience’s behaviour in line with the desires of the individual or group enacting it, an instance of power is indicated – commentators see this aspect of Goffman as indicating the sense in which Goffman theorises power (Jenkins, 2008; see also Goffman, 1983).

The audience’s responses and the communications more generally are forged in a prevailing social and political context. Some responses may be substantively challenges to official corporate representations and counter accounts; others may be more ambivalent (Gallhofer *et al.*, 2006). Any corporate communication may, in some respect and for a variety of reasons, reflect impression management while a variety of audience responses, especially if appreciated in detail, may contain at least *some* challenge to official representations. More detailed empirical appreciation is needed (Gallhofer & Haslam, 2019).

2.2 Organisational impression management

Within the organisational context, impression management belongs to a diverse set of practices with rationales that converge around notions of managing phenomena such as legitimacy, reputation and image. These concerns typically stem from material self-interest in managing the impression that the organisation is achieving specific social, environmental and political goals (Merkl-Davies & Brennan, 2011), often placed on an organisation by various stakeholders. In this regard, impression management is an attempt to respond to – or pretend to respond to - stakeholder pressures or to align organisational values and norms with those of society (Brennan & Merkl-Davies, 2013).

Considering the ties to values and norms, it is unsurprising that impression management has come to have strong links to legitimacy theory (see Suchman, 1995, Hooghiemstra, 2000; Cho *et al.*, 2015). Legitimacy theory provides insights into the way organisations influence how society perceives them (Lindblom, 1993; Suchman, 1995; Cho *et al.*, 2015). Impression management, thus, may be considered a strategy to manage stakeholders’ perceptions and address legitimacy threats (Elsbach, 1994; Hooghiemstra, 2000). In organisational and

⁷ For Jenkins (2008, p.11): ‘[...]there is a very real sense in which it is meaningful, and not a reification, to say that organisations in the pursuit of their ends...[...]...employ the same ways and means as their individual members: impression management, information control and the use of territory (...the role of the ‘backstage’ comes to mind) are of obvious importance’. The management/organisational emphasis has been taken up in organisational research and organisational reporting research (*supra*). For Jenkins (2008), Goffman himself was modest and reluctant to indicate the wider potential of his conceptions. The organisational emphasis and reflection on how a sophisticated impression management was becoming important on a global scale is already to some extent explored in Goffman (1979).

accounting research, impression management is also an opportunistic effort to manage stakeholder impressions – again, to establish, maintain or repair corporate legitimacy by managing and manipulating disclosures about corporate achievements and practices (Clatworthy & Jones, 2001; Yuthas *et al.*, 2002).

Through processes such as decoupling, an organisation can appear to have practices that conform to socially acceptable norms and values while not properly enacting them (Brennan & Merkl-Davies, 2013). Statements conveying acceptable norms and values may be an organisational *façade* (Cho *et al.*, 2015). Brennan & Merkl-Davies (2013) present several strategies companies use for impression management in their disclosures, including a strategy they term “thematic manipulation” whereby companies use disclosures to overstate good news and understate bad news to influence their tone. In brief, first, companies seek pragmatic legitimacy by trying to persuade their audience that they are in tune with social norms and values, often through initiatives or similar actions. Second, they seek moral legitimacy by attempting to persuade a broad set of stakeholders that the company is doing the right thing (Suchman, 1995). Here, managing corporate legitimacy through disclosures is easier – more efficient, more cost effective and less disruptive to operations - than changing how business is done and thus is the more likely practice (Dowling & Pfeffer, 1975).

Much of the research in the area of corporate impression management has focused on disclosures in CSR reports (e.g., Neu *et al.*, 1998; Cho & Roberts, 2010; Cho *et al.*, 2010; Jones, 2011; Cho *et al.*, 2012; Rodrigue *et al.*, 2015). A variety of media beyond the formal corporate reporting that is a key medium for CSR disclosures (Gray *et al.*, 1995), extending to websites and social media outlets like YouTube and Facebook, includes CSR communications. To-date these are scarcely covered in impression management research. CSR disclosures, which are not often legally mandated, are frequently seen as public relations spin to promote and strengthen a company’s reputation (Porter *et al.*, 2007), or are interpreted as legitimising tools as part of an impression management strategy (Merkl-Davies & Brennan, 2011; Cho *et al.*, 2012; Diouf & Boiral, 2017). This perspective has been given added emphasis in the context of the notable lack of formal auditing/prescription of CSR disclosures (Merkl-Davies & Brennan, 2007).

The idea that disclosures help to legitimise company behaviour is generally supported (e.g., Rodrigue *et al.*, 2015; Diouf & Boiral, 2017; Perkiss & Tweedie, 2017; Vinnari & Laine, 2017). Sometimes, companies use disclosures as ‘greenwashing’ to help construct an eco-friendly image (Kamau, 2009) and to ‘window dress’ corporate behaviour (Cho *et al.*, 2015). Several studies witness that companies, performing poorly in terms of their social and environmental impacts in their activities, day-to-day or more remarkable, often construct a strong external face and produce the most impressive-looking reports: see studies on Coca-Cola in the US (The Associated Press, 2015); the airline Cathay Pacific (Berbrier, 1999); the Italian automobile manufacturer FIAT (Bozzolan *et al.*, 2015); and British Petroleum after the 2010 Gulf of Mexico oil spill (Matejek & Gössling, 2014). Therefore, evidence strongly suggests that disclosures are often used by companies to manipulate audience impressions and legitimise their actions.

2.3 Counter accounts

In comparison to impression management, similar research into counter accounts is scarce (exceptions influencing the current study include Gallhofer *et al.*, 2006; Thomson *et al.*, 2015; Denedo *et al.*, 2017; and, Vinnari & Laine, 2017). For Gallhofer *et al.* (2006), counter accounts are accountings that challenge representations made by the established order or hegemony, with large companies considered part of that order (see also Spence, 2009). Therefore, by inference, counter accounts aim to bring about progressive/emancipatory change as they offer space for empowerment and enable alternative voices/views in this regard. The reasoning implies that to some extent those opposing hegemony have agency to potentially change things (they have autonomy, albeit limited) and that communicative disclosures can to some extent support that agency, providing a rationale for seeking to bring about progressive/emancipatory change through counter accounting (see Gray *et al.*, 2014; Thomson *et al.*, 2015; Perkiss & Tweedie, 2017; Vinnari & Laine, 2017; Perkiss & Moerman, 2018; Gallhofer & Haslam, 2019).

Gallhofer & Haslam (2019) interpret counter accounts through a postmodern and poststructuralist lens as a construct consistent with a range of progressive possibilities. More generally, Vinnari & Laine (2017) argue that counter accounting manifestations provide evidence of an organisation's impression management strategy in that the counter accounts challenge an organisation's communications. At the same time, one should also recognise that the practice of impression management can shape counter accounts. And Gallhofer & Haslam (2019) make the point that counter accounting itself, as in the case of all contextually embedded accounting, is a (dynamic) *mix* of progressive and regressive forces (if they appreciate that forces dominating at any moment are material to analysis).

It is useful to critically analyse impression management, counter accounting and responses to the latter in relation to a key organisation in order to challenge the organisational representations and communications through the enabling of alternative voices. And little is known in this regard about the functioning and impacts of counter accounts concretely, especially given the variety and complexity of practices indicated in the nascent theoretical literature on counter accounting (see Gallhofer *et al.*, 2006; Gallhofer & Haslam, 2019). There are studies to build on: within a Finnish context, Vinnari & Laine (2017) explore how social activist groups use counter accounts to engage spectators to act morally. Similarly, Thomson *et al.* (2015) analyse counter accounts of activist groups to explore how they challenge government regimes. There is scope to understand counter accounts in response to the primary account or 'frontstage performance' of an institution and how counter accounts are performances themselves that in turn may be countered by further accounts, the latter being responses to the counter accounts. Our case study analyses selected counter accounts, representing critical accounts and alternative voices of stakeholders in response to the primary performances. To qualify as a counter account, the countering of the organisation's reported view must be seen as contributing to questioning the organisation's legitimacy in a way that is to some degree a challenge to the established order (e.g. it threatens exploitative profit-making practices or activities that are not sustainable but currently manifest). Social media and the Internet are key media for the analysis as they facilitate new counter accounts as well as

responses to counter accounts and stimulate communications of both companies and audiences (Gallhofer *et al.*, 2006).

3 Methods

Our focus is on Nestlé, a major player in the chocolate industry. We begin our analysis by elaborating key features of Nestlé and its context, focusing on its operations in the Ivory Coast. This is important in further delineating the case focused upon and, as with what follows it, is consistent with drawing from Yin's (2014) case study method and the concern to explore the detail in practice of impression management, counter accounting and further communications (see also Johansson, 2007). We then draw from Goffman's (1959) impression management lens and the above framing in exploring the socially constructed performances assembled for this analysis. These performances encompass a range of communications including Nestlé's reporting (with its impression management), related counter accountings, and subsequent responses. We explore various disclosures using different media sources, providing us with a range of evidence for the analysis.⁸

We analyse and reflect on the content in the context of four series of communications. The communications are here articulated as performances, reflecting Goffman's lens. These include communication where Nestlé is trying to create an impression, counter accounts and responses to counter accounts. The performances were chosen from the available empirical material, including CSR and sustainability reports, social media and media publications, that indicate different avenues for impression management. The analyses provide a critique of Nestlé's impression management and its attempts to legitimise itself, how the audience reacts through counter accounting and Nestlé's response to the counter accounting. In Goffman's (1959) terms, our context is the chocolate industry and, more particularly, Nestlé's production and distribution of chocolate.

The first series of performances analysed here are Nestlé's disclosures studied over three time periods. We used Nestlé's publicly available annual, management, corporate governance, CSR and sustainability reports 2001-2015 (see Table I). Such reports are often analysed in impression management studies and using them helps us position our study in relation to prior research (e.g., Clatworthy & Jones, 2003, 2006; Jones, 2011; Hassan *et al.* 2013; Rodrigue *et al.*, 2015). As unaudited documents, CSR and sustainability reports more likely reflect substantive corporate impression management (Brennan *et al.*, 2009). We more especially chose these documents because 2001 was the year Nestlé signed the Harkin-Engel Protocol⁹ (discussed further below): we expected child labour to be a material issue for Nestlé from 2001 onwards. The year 2015 was chosen based on the fact that we began our analysis in 2016 and

⁸ This can be seen in terms of theoretical triangulation to the extent Goffman's theory and a critical theory of counter accounting are mobilised to explore a research focus (Hopper & Hoque, 2006, see Hoque *et al.*, 2013; Patton, 2015). At the same time, the critical theoretical perspective of this study is trying to synthesise these theories in a theory of corporate communications and responses, as indicated above.

⁹ The Harkin-Engel Protocol is a "Protocol for the growing and processing of cocoa beans and their derivative products in a manner that complies with ILO Convention 182 concerning the prohibition and immediate action for the elimination of the worst forms of child labor and adult forced labor on cocoa farms in West Africa". Available at <http://www.slavefreechocolate.org/harkin-engel-protocol/>. Accessed 31 January 2017.

analysed available Nestlé documents, including annual and CSR reports, produced until then. The analysis for the content analysis was divided into equal five year periods because as shown in Table I, Nestlé did not consistently produce the same documents every year, thus a five-year interval allowed us to neatly divide the time into equal periods so we could observe any significant changes over time. Further, all documents in Table I come from the Nestlé website Publications page¹⁰ and thus represent the documents the company uses to create its corporate impression.

INSERT TABLE I HERE

Content analysis is the dominant research approach for exploring CSR and sustainability reporting as it facilitates an understanding of disclosure (Unerman, 2000; Diouf & Boiral, 2017). To conduct the text searches and analyse the documents' content, we imported a PDF version of each report into NVivo software. As a first step, we used what has been termed an objective form-oriented approach (Smith & Taffler, 2000), counting specific words within the reports - using the text query functionality of NVivo. For Steencamp & Northcott (2007, p.11), to understand the meaning of texts the researcher can usefully first establish a procedure to draw out the text from which inferences can be made.

In our procedure we first counted the occurrences of two key terms reflecting our research concern: 'child labour' and 'forced labour' (also including the spelling 'labor') because we found that Nestlé uses these terms in its reporting, disclosures and communications in its attempts to respond, or pretend to respond, to stakeholder pressures concerning the issue of child and forced labour in their supply chains. We also searched for the terms 'slave' and 'slavery' to ensure we did not miss any references - finding only one instance of 'slavery', used in a paragraph that also mentioned child labour. We wanted to understand, in advance of more critical interpretation, the basic emphasis (or lack thereof) taking the counts to indicate the emphasis Nestlé placed on these terms. The search results are presented in Table II. What is noticeable from the results is that the term child labour is used most frequently of the terms explored. Except for 2001, the year they signed the Harkin-Engel Protocol, there are relatively few mentions of child and forced labour until 2010, with the greatest activity from 2011-2015.

INSERT TABLE II HERE

Then, to explore in more detail and more in-depth how mentions of child and forced labour changed over time, we divided the data into five-year blocks and conducted a more subjective 'meaning-oriented' analysis (Steencamp & Northcott, 2007). A meaning-oriented analysis involves an interpretive review of the data to consider recurring themes in their surrounding context (Smith & Taffler, 2000; Edgar *et al.*, 2018). The researcher then draws inferences from the text (Krippendorff, 2018). To help in this here we used the 'Word Tree' functionality from NVivo. The Word Trees are presented and discussed in Section 5.1.

The second series of performances comprise a series of YouTube videos reporting on Nestlé's actions to change the lives of cocoa farmers and their communities in the Ivory Coast. The

¹⁰ See <http://www.nestle.com/investors/publications>. Accessed 29 January 2017.

2015 videos feature Nestlé Cocoa Plan Manager Nathan Bello. The later series of videos from 2016 feature travel video-blogger Louis Cole celebrating the claim that KitKat (a Nestlé product) in the UK and Ireland is now made from 100% sustainable cocoa from the Ivory Coast. We explored the audience's reaction to Nestlé's impression management strategy by examining YouTube viewing statistics of Likes, Dislikes and comments made, enhancing understanding of communications in the context (see Table III).

INSERT TABLE III HERE

The third and fourth series of performances comprise counter accountings produced by others about Nestlé and, in effect, responses by Nestlé. More specifically, the third series of performances include news articles about Nestlé sourced from the Factiva news database and a text search for articles about Nestlé and child labour over 2014-2016. In total, we found 27 news articles, of which 22 cite Nestlé or name a Nestlé's employee as the source (see Appendix 1) – these were understood substantively as counter accountings. Additionally, we analysed *Nestlé-sponsored* articles in *The Sydney Morning Herald* newspaper, the fourth series of performances. We downloaded and read each article, then conducted a manual, meaning-oriented content analysis (Smith & Taffler, 2000) to find evidence of (forced) child labour (or lack thereof) in the articles.

We explored how Nestlé uses its disclosures and several media channels as thematic manipulation, which, following Brennan & Merkl-Davies (2013), is a kind of impression management to present a positive social impact story to an audience, here concerning Nestlé's operations in the Ivory Coast (Brennan & Merkl-Davies, 2013). By audience, we are referring to NGOs, activist groups, stakeholders (including investors, suppliers, consumers and communities), news consumers and broader society. These groups are found to variously pressure Nestlé and challenge its actions (Islam, 2014): counter accounts are offered. And responses to counter accounts follow. The analyses are further elaborated in Section 6, which makes more explicit reference to the theoretical framing and reflects upon our contribution.

4 The chocolate industry and Nestlé in the Ivory Coast

To elaborate impression management performances and resulting counter accounts and responses, we explore Nestlé's Ivory Coast operations. The Ivory Coast is a West African country with a population of over 20 million people. It is a country suffering from deep social and economic problems. The eruption of two civil wars in 2002-2007 and 2010-2011 led to the displacement of hundreds of thousands of people. Since the second war, the inadequacy of food, water, education, housing and social services has increasingly been exacerbated, and health issues remain, including a high number of HIV/AIDS cases (SOS Children's Village, 2020).

Despite producing more than a third of the world's cocoa and being the largest cocoa exporter, which ensures a relatively high aggregate level of national income (Han, 2016a), poverty is still a major issue. More specifically, most farmers are affected by low wages, low rates of return on their produce and fluctuating global commodity prices (SOS Children's Village,

2020). An unstable political situation, combined with a landscape laced with rich natural resources, has engendered a way of life filled with social and environmental challenges. For the most part, working conditions are tough. Farmers are ageing, weather conditions are poor and worsening, and increased plant disease means trees are producing fewer pods, all of which implies that production is becoming more unsustainable (Han, 2016a). Finally, children in the Ivory Coast lack protection, with many involved in sex exploitation, armed gangs and, specific to this case, forced labour (SOS Children's Village, 2020).

A Food Empowerment Project (2016) report tells a story about children on cocoa farms who, aged 12-16 years old, are misdirected into what turns out to be slave work by traffickers who tell them the work pays well. Some traffickers abduct children from the poorer neighbouring countries of Mali and Burkina Faso and sell them to farm owners. Although there are likely exceptions, generally, children can work from 6am until late in the evening clearing forests with dangerous tools like machetes, chainsaws and knives – often without proper training or protective gear. Further, they are regularly exposed to toxic chemicals, and conditions on the farms carry severe risks of disease and infection. If they do not work or try to escape, they might be beaten (Food Empowerment Project, 2016).

Several large multinational companies operate in the Ivory Coast and have sought to develop strategies to ostensibly overcome the challenges of child labour, forced child labour and unsustainable farming. Nestlé, Mars and Mondelēz (Cadbury) are among the major companies that have introduced sustainability programs in the Ivory Coast. These are directed toward issues like certifying farms, improving tree-growth and tackling child labour (Han, 2016b). Despite the program initiations, targets to overcome the challenges have not been met. For example, chocolate companies are still responsible for deforestation of tens of thousands of hectares of land (Maclean, 2018), and issues of child labour and forced child labour still remain (Nestle, 2020b). Even though companies are aware of such issues, they continue to source cocoa from the Ivory Coast. And they continue to set targets or make promises that are difficult to achieve in practice. For example, Ferrero made public statements relating to its impact on child use and abuse, pledging to eradicate slavery from the farms where it sources cocoa, including the Ivory Coast, by 2020 (CNN, 2012). By way of contrast, the Japanese chocolate manufacturer Meiji Chocolate refuses to buy cocoa from the Ivory Coast and sources its cocoa elsewhere (Meiji, 2019).

The problems are far from isolated or trivial. Tulane University (2015) estimates that 2.03 million children are employed within the Ivory Coast and Ghana and are vulnerable to brutal labour practices. The Tulane report highlights that despite the remedies promised by, for example, Nestlé, Hershey and Cargill, little has changed (Slave Free Chocolate, 2016). Meanwhile, demand for cocoa soars (Coulibaly, 2016; Han, 2016a). On a positive note, however, child labour, forced child labour and unsustainable farming are major concerns for many – including consumers, investors, NGOs and activists (Islam, 2014). Amnesty International, the Fair Labor Association (FLA), CorpWatch, with its Campaign for Labor Rights, and Stop the Traffik are just a few of the NGOs pressurising companies sourcing West

African cocoa, consequently threatening the reputation and legitimacy of these companies (see Islam, 2014).

4.1 Labour standards

The United Nations Sustainable Development Goals (2015) explicitly call for eradication of child labour (Target 8.7). However, in 2016, there were an estimated 152 million child workers, with 71% working in agriculture (ILO, 2017a). The International Labor Organization (ILO) defines a child as being under 18 and focuses its child labour targets on 5-17 year-olds. According to the ILO's Minimum Age Convention:

The minimum age for admission to any type of employment or work which by its nature or the circumstances in which it is carried out is likely to jeopardise the health, safety or morals of young persons shall not be less than 18 years (ILO, 1973, n.138, article 3).

Many child workers, however, are forced into labour. The ILO (2017b, pp.9-10) estimates 24.9 million people are forced to “work under threat of coercion as domestic workers...on farms and fishing boats...forced to work by private individuals and groups or by state authorities. In many cases, the products they...[make]...end up in seemingly legitimate commercial channels”. One in four of these victims are children (ILO, 2017b).

In the chocolate industry, the Harkin-Engel Protocol was established in 2001 due to pressure from stakeholder groups and aimed at eradicating the worst forms of child labour (including slavery) (Harkin, 2001). Additionally, it is a self-regulation mechanism for the chocolate industry to avoid the US Food and Drug Administration developing a label certifying that no child slave labour was used in growing or harvesting the cocoa. The Protocol specifically mentions support for the ILO's efforts to eliminate slavery, recognising “that some of the worst forms of child labour are covered by other international instruments, in particular, the Forced Labor Convention, 1930, and the United Nations Supplementary Convention on the Abolition of Slavery, the Slave Trade, and Institutions and Practices Similar to Slavery, 1956” (ILO, 1999). Significantly, Kevin Bales, then Executive Director of the NGO *Free the Slaves*, is the Protocol's primary witness. Others, including the *International Organization for Migration* and the *Walk Free Foundation* have also been involved in managing the issue of child and child slave labour in the industry (see, for examples, ILO, 2017b, and, Whoriskey & Siegel, 2019).

While there is thus significant awareness of the problems with child and slave labour in the chocolate industry, it seems that after 20 years, the targets set are far from being achieved. International Rights Advocates (2018) considered that the Harkin-Engel Protocol's target to reduce child slavery by 70% in West Africa by 2020 would not be met because chocolate companies are “knowingly profiting from child slavery”. These companies profit because farm gate prices are too low and, thus, do not allow farmers to earn a living wage. Consequently, “challenges facing the sector – such as deforestation and child labour – will be impossible to tackle if farmers still live in poverty” (VOICE Network, 2020, p.1). Therefore, despite the Harkin-Engel Protocol and the various frameworks aimed at eradicating child labour and child

slavery on cocoa farms, both forms of labour persist, and are driven by corporate profits taking precedence over a living wage for farmers.¹¹

The protocols and conventions reflect and indicate what participants in the chocolate industry need to do to establish legitimacy. In much of the developed world, which consumes much of what is produced in the less developed countries, practices such as child labour and forced child labour are surely abhorred. Yet, many products bought and consumed are produced by children, often against their will and evidence has been brought forward for organizations in several industries, e.g., Nike sportswear (Nisen, 2013), H&M clothing (Butler, 2016) and Disney products (Chamberlain, 2011). Thus, child and forced child labour are part of modern supply chains but go relatively unnoticed, or society does not recognise their impact, or little progress is being made to eliminate these abuses. In addition to the child labour issues manifest in the chocolate industry, (un)sustainable operations within the industry also impact corporate credibility and legitimacy. Not only is the presence of child labour likely to be indicative of poor management practices, but it may also be symptomatic of lack of compliance with international labour standards.

4.2 Sustainability deficits in cocoa production

The chocolate industry claims that ethical farming practices and fair trade are part of producing sustainable chocolate. Institutions such as UTZ and Fairtrade operate to provide certification for companies, including chocolate producers, to support claims that sustainable farming practices are adopted. UTZ is a Dutch non-profit organisation certifying sustainable farming practices based on *The UTZ Certified Code of Conduct*¹². The code covers farm management, farming practices, social and living conditions, and, environmental impact. As UTZ outlines in its code (p.1):

The Code of Conduct sets out the requirements...at the heart of what we do at UTZ Certified. It focuses on good agricultural practices, enabling farmers to strengthen their productivity - producing a higher yield of a better quality, more efficiently...[...].social and environmental requirements contribute to better lives for farmers, their families and workers, and the protection of the earth's natural resources...[...].the Code of Conduct is about better farming, for a better future. If producers or members of a producer group implement the requirements of the Code of Conduct, and have a successful audit carried out by an approved certification body, they can sell their products as UTZ-certified. For buyers, this provides independent assurance of sustainable production.

Fairtrade mobilises standards for the smallholders commonly found in cocoa farming to help them work “together in cooperatives or other organisations with a democratic structure” (Fairtrade, 2016). Further, it claims to look after the rights of farmworkers to receive decent wages, be satisfactorily housed, join trade unions, and work under appropriate health and safety

¹¹ The protocol's target has been extended, 2020 being the latest target, which was once again not met. By the end of 2019 it was clear further extension would be needed (<https://www.washingtonpost.com/business/2019/12/31/chocolate-companies-ask-taste-government-regulation/>. Accessed 25 May 2020).

¹² Available at <https://utzcertified.org/attachments/article/2172/CoC-Summary.pdf>. Accessed 26 January 2017.

standards. Fairtrade mandates that Fairtrade-certified producers establish a minimum wage for cocoa farmers along with a Fairtrade-certified premium that must be invested in communities and businesses to ensure sustainable production.

Together, Fairtrade and UTZ aim to transform the cocoa industry through cooperating to improve working and living conditions and protect the environment. These organisations, along with the Harkin-Engel Protocol, are relevant to our case study on Nestlé. Nestlé is a signatory to the Protocol and many of its farms are both Fairtrade and UTZ. We turn to Nestlé next.

4.3 Nestlé's significance

Founded in 1866, Nestlé is a Swiss company with over 308,000 employees and factories in over 80 countries. It sells 2000+ brands in 187 countries and in 2019 reported sales of CHF92.6 billion and an operating profit of CHF13.7 billion (Nestlé, 2019). Over 400 of its factories are in rural areas, and its natural resources and ingredients are sourced from over 4 million farmers, many in the Ivory Coast (Nestlé, 2015a). Nestlé is an appropriate case study for several reasons. First, it is one of the largest players in the Ivory Coast. Second, it has a history of questionable supply practices, and consequently has recently come under public pressure with negative as well as positive media attention for its involvement in the cocoa supply chain. Yet, in 2013, Nestlé topped the KPMG's Global Corporate Responsibility Survey, which supposedly reflects high-quality, transparent reporting about the social and environmental impacts of the company's operations and supply chains (Nestlé, 2013).

Nevertheless, child labour, forced child labour and unsustainable practices in cocoa farming are not exclusively confined to Nestlé. At the same time, despite its size and outward commitment to CSR, Nestlé has a history of being openly criticised by academics, NGOs and other stakeholders for questionable business practices and the apparent lack of ethics embedded in its processes (Husted, 2000; Pritchard, 2001; Sikka & Willmott, 2010; Krasny, 2012; Eberle *et al.*, 2013). For example, Nestlé was negatively judged for its practices in the 'babies mean business' marketing scandal, where it was accused of trying to get mothers in developing countries hooked on baby formula (Husted, 2000; Krasny, 2012). In its defence, Nestlé claimed the formula was not harming babies, but rather that a poor environment, poverty and lack of water and services were to blame. For Post (1985), this was an attempt to buttress its legitimacy. Nestlé has since publicly celebrated World Breastfeeding Week and mothers in the workforce (Nestlé, 2015b).

More recently, Nestlé has been challenged by a Greenpeace campaign for its dealings with a palm oil supplier known to deforest Orangutan habitats for its plantations (Eberle *et al.*, 2013). The campaign includes a counter account, being a YouTube video¹³ entitled "Have a break" in which a young male office worker opens a KitKat wrapper and starts eating an Orangutan's finger. By the height of the controversy, the video had nearly a million views, triggered over 200,000 protest emails and elicited a flood of negative comments on Nestlé's Facebook page, ultimately forcing Nestlé to suspend orders from the accused supplier (Eberle *et al.*, 2013).

¹³ Available at <https://www.youtube.com/watch?v=VaJjPRwExO8>. Accessed 27 January 2020.

Nestlé has also been in the spotlight due to accusations of hiding financial data, using international relations to facilitate offshore royalty payments, controlling international commerce and exploiting tax breaks (Pritchard, 2001; Sikka & Willmott, 2010). Powell (2015) further claims that Nestlé has been ‘health washing’ its food products through corporate philanthropy and commissioning the media to attest that it produces healthy food. The Nestlé Healthy Active Kids worldwide program was launched in support of an expressed commitment to raise awareness of and promote nutrition, health and physical activity among school-age children (Smith & Westerbeek, 2007). It appears clear that each instance of Nestlé-led initiatives speaks to its efforts towards legitimacy and social license to operate.

As noted, Nestlé is a signatory to the 2001 Harkin-Engel Protocol that seeks to eradicate the worst forms of child labour, including slavery (Harkin, 2001). It, therefore, recognises that child labour, and especially child slave/forced labour, is not a trivial problem in its cocoa supply chain. Notwithstanding, the following analysis indicates strategies undertaken by Nestlé to downplay issues in its supply chain through impression management in its publicly available disclosures and responses to some counter accounts from the audience.

5 Nestlé’s impression management, counter accounts and responses

An important aspect of Goffman’s (1959, p.238) theory concerns control over access to regions “to prevent the audience from seeing backstage and to prevent outsiders from coming into a performance that is not addressed to them”. Here, backstage includes internal corporate communication and actual operations that Nestlé does not want to reveal. What we see are carefully scripted dialogues and performances sending the messages Nestlé wishes to convey to its audience. In the dramaturgical analogy, a mostly static audience is relatively constrained in its responses. Nestlé has mobilised the power of social media and the Internet in managing impressions. It uses well-known and well-accessed outlets, such as Facebook, YouTube and online news, to portray its front stage performances. Concurrently, its audience becomes less static and less constrained and Nestlé must take care not to engender the opposite of its intentions. If companies may prefer selection of “and performance to an audience that is tactful” (Goffman, 1959, p.238), where tactful indicates discrete, diplomatic and not wishing to upset, this is more difficult through social media and the Internet. Social media facilitate audience members responding to Nestlé’s performances and some respond with counter accounts. We next review Nestlé’s CSR disclosures.

5.1 Performance set I: Impression management in Nestlé’s CSR reports (2001-2015)

Consistent with many impression management studies, the disclosures in the documents listed in Table I are our starting point. For Goffman (1959, pp.243-244), “the very obligation and profitability of always appearing in a steady moral light, of being a socialized character, forces one to be the sort of person who is practiced in the ways of the stage”. In this case, we see how Nestlé’s disclosures offer insights into how the company manages issues of child labour, forced child labour and sustainability. By signing the 2001 Harkin-Engel Protocol, Nestlé, like other signatories, is attempting to repair its legitimacy (Suchman, 1995; Tulane University, 2015). The CSR reports represent, consistently, how it seeks to repair its license to operate.

5.1.1 Child forced/slave labour

Child slave labour clearly involves children being “exploited for someone else’s gain” (Anti-slavery, 2020). For granularity of insight, we can split child labour into children working on family farms and children working on farms where they are not children of the owners. In a text search, Nestlé’s CSR reports revealed zero mentions of the word ‘slave’, and only one mention of the word ‘slavery’ over the entire 15-year period. However, the terms ‘forced child labour’ and ‘forced labour’ were used to refer to modern slavery: watered down but still strong expressions. The findings are presented in Figures 1, 2 and 3 and were created using NVivo’s Word Tree functionality.

A Word Tree is a form-oriented analysis that displays branches representing the different contexts in which a term (here “forced”) occurs. The tree is used to find recurring themes or phrases and in presentation font size indicates relative frequency. For example, in Figure 1a the phrase “child labour” appears in a larger font and is selected to show how the remaining texts connect to the phrase. From here, we can identify where the phrase is used in reports and this helps us to translate the form-orientated content analysis into a meaning-oriented content analysis. Thus, the results across these Figures show progressive decrease in the use of the word “forced” over the years in conjunction with “child labour” – the latter is not directly found connected to “forced” in Figures 2 or 3. Does this mean that the Nestlé Cocoa Plan has resulted in improvements in the forced child labour situation in participants as promoted by the Fair Labor Association (2016b), or in plantations outside the Plan? It clearly is something that cannot be straightforwardly interpreted.

INSERT FIGURES 1, 1a, 2 & 3 HERE

As we describe above, in our meaning-oriented analysis, over the 15 years we found the message changed. During 2001-2005, the message was one of examining/addressing “potential problems of forced child labour on cocoa farms” and expressing a commitment to “eliminate forced child labour in cocoa farming” (Figure 1a). By 2006-2010, the message conveyed implied that something was being done to “specifically address forced and child labour practices”. In 2011-2015, however, there was considerably less discussion and it was more general, focusing on how “children across the world are forced to work”. Nestlé offers almost no evidence to show its having reduced forced child labour in its supply chain. Without this, the communications seem little more than thematic manipulation to downplay the issue by expressing understating of the forced child labour issue (Brennan & Merkl-Davies, 2013, p.118).

Further evidence of downplaying forced child labour is found in Nestlé’s CSR reports. The Harkin-Engel Protocol is only ever mentioned once, and only because a 2011 SustainAbility audit revealed that more progress was needed. Nestlé’s 2011 *Creating Shared Value Summary Report* reports how the company was working with SustainAbility “to undertake a systematic prioritisation of the issues deemed most critical and therefore material to our Company” (Nestlé, 2011, p.5). The Protocol is mentioned as follows: “Ten years after the signing of the Harkin-Engel Protocol...[child labour has become]...a key and growing area of stakeholder interest across a wide range of agricultural and other sectors” (*ibid*). This quote somewhat

displaces the focus from Nestlé to “a wide range of agricultural and other sectors” which may not be covered by the Protocol.

In the same report, Nestlé discloses its engagement with the FLA, but again displaces the lack of progress in asserting: “The cocoa supply chain is long and complex, making it difficult for food companies to establish exactly a better future for cocoa farming.” (pp.34-35). The statement focuses blame onto the supply chain, not the lack of effort by “food companies”. Whoever or whatever is to blame, it is not under debate that a decade later Nestlé had still not achieved the goals it committed to in the Protocol.

5.1.2 Child labour

In this sub-section we further discuss Nestlé’s impression management and reflect how the audience is not passive but vividly reacts to Nestlé’s performances.

5.1.2.1 Nestlé’s impression management

The form-oriented analysis in Figures 4, 5 and 6 shows how references to the term child labour over the first ten years are steady, with a significant increase in statements conveying positive impressions from 2011 to 2015. Child labour entailing cocoa farmers’ children working on their own plantations is a material issue in Nestlé’s impression management performance.

INSERT FIGURES 4, 5 & 6 HERE

Our meaning-oriented analysis shows that the context of the majority of the phrases are positive disclosures relating to *identifying the challenges, eliminating...not tolerating...[the problems]...and safeguarding...[the children]*, with reference to the need to progress the Cocoa Plan and different certifications. Given this context, we found the numerical changes in the use of the terms to be significant. We argue that, from the material, the increase in the use of the terms and the positive phrases represent the more substantive management of impressions by Nestlé, aimed at indicating to the audience the company’s responsible behaviour amidst the challenges. The increase in positive communication coincides with the establishment of the Nestlé Cocoa Plan¹⁴ with its ostensible aim of “...building a brighter future for cocoa farmers, producing great quality cocoa” entailing better farming, lives and cocoa. Like Nestlé’s thematic manipulation of the child forced/slave labour issue, the company’s performance in terms of its reports indicates how it again uses communication to diffuse responsibility for the general problem of children working on farms. Over 2001-2015, there were 32 references to child labour in Nestlé’s reports (see Figure 4). Phrases in a context of positive communication like “deal with the problem of child labour” or “dealing with unacceptable forms of child labour” give the impression that Nestlé recognises the problem and is doing something about it. However, a question arises here: If Nestlé is against ‘unacceptable’ child labour practices in its supply chains, is there a form of child labour that is ‘acceptable’? There are other examples of covert or economical wording, such as: “Nestlé does not tolerate child labour in our factories” (Nestlé, 2015a, p.14). Does this mean Nestlé tolerates child labour on its cocoa farms?

¹⁴ See <https://www.nestlecocoaplan.com/read-more>. Accessed 02 February 2020.

Over 2006-2010, there were 30 references to child labour (see Figure 5), and the discourse used by Nestlé switched emphasis from problem recognition to initiatives. For example, Nestlé outlined how it is working with the *International Cocoa Initiative* to “eliminate unacceptable child labour” practices, and how it aims to “improve small grower’s incomes” and give “children better access to education”. Concurrently, the company continued to recognise that “child labour is unlikely to be totally eliminated, but at Nestlé, we can make a contribution to reducing its incidence in our supply chain”. Is this indicating the ‘acceptable’ child labour implied in Nestlé’s statements?

Over 2011-2015, our form-oriented analysis shows an explosion of references to child labour ($n = 110$), which featured prominently in the Nestlé Cocoa Plan (see Figure 6). The 2014 *Nestlé in Society* report contained 37 references to child labour, and the 2015 report contained 23, accounting for over half the references. Here, Nestlé continues to give the impression that it is taking significant action to combat child labour in its supply chain by integrating a Child Labour Monitoring and Remediation System into its Cocoa Plan. But does this sudden increase in disclosure mean there *is significant improvement* in reducing such abuses?

The answer is not much. For example, the FLA reports in its counter account that, as of 2015, the Nestlé Plan only applies to about 30% of Nestlé’s supply chain in the Ivory Coast. Life seemingly goes on as before for the remaining 70% of children whose labour is “unlikely to be totally eliminated”. The company admits the problem is not solved in its 2015 *Nestlé in Society* report but puts a positive spin on its inability to eliminate child labour:

Our Child Labour Monitoring and Remediation System (CLMRS) identifies child labour in our cocoa supply chain, helping us understand root causes and develop appropriate responses. By the end of 2015, the system covered 40 cocoa co-operatives (50% of those supplying us), while 44 617 farmers and 120 067 community members had been made aware of child labour.

Despite giving the impression that Nestlé has been acting to eliminate child labour from its supply chain for more than 15 years, nothing significantly changed, and children continued to work on its farms.

5.1.2.2 An untactful audience: Counter accounts and responses to counter accounts

What we witness in Nestlé’s disclosures is that the strategy for dealing with child labour issues in the cocoa supply chain entails pragmatic legitimacy tactics along with thematic manipulation to forestall negative reputational impact (Suchman, 1995). Nestlé seeks to placate the audience with performances sending ‘don’t panic’ messages and aiming to gain support. If the audience had been tactful and not responded negatively to the performances, then these performances would have been deemed acceptable in Goffman’s (1959) theoretical terms. However, the FLA’s counter accounting left Nestlé feeling the need to respond with additional performances, that is, to make responses to counter accounts.

Suchman (1995, p.598) in this regard refers to “normalising accounts” that can serve as “effective damage-containment techniques” whereby a company produces responses to counter accounts to justify its actions. In these accounts, one may admit to mistakes in past performances yet assure the audience that the current performance is fine. But if those efforts

fail to appease the audience, they are rendered merely cosmetic, theatrical and empty exercises (Solomon *et al.*, 2013).

Unfortunately for Nestlé, at least some of its audience was untactful, using the Internet and social media to promote counter accounts to stimulate debate between other audience members and the company. For example, the Abbey Martin video *Nestlé Chocolate Brought to You by Child Slavery: Brainwash Update*¹⁵ had nearly 100,000 views with 1,200 Likes (and 46 Dislikes). A 2012 CNN news clip, *Chocolate Child Slave*¹⁶ had more than 123,000 views with 297 Likes (and 20 Dislikes). The Brethren Voices' video, *The Dark Side of Chocolate: Child Slavery*,¹⁷ had more than 124,000 views with 518 Likes (and 27 Dislikes). And Ms Kandyrose's 2012 documentary video, *The Dark Side of Chocolate*¹⁸, had more views than any of Nestlé's performances: 2,175,000, with 12,000 Likes (and 632 Dislikes). The number of views, Likes and Dislikes is relevant to show the impact of the performances based on the number of stakeholders the accounts reach. These numbers are important because it demonstrates the power of the Internet in reaching an audience beyond the audience members who read the limited number of disclosures in Nestlé's reports.

While 100,000 may not seem like a lot in regard to the potential number of people using YouTube, it is very significant when compared to other performances and the timing is also important. First, the number of views is significant considering that in 2015 the average YouTube video got less than 10,000 views (Marshall, 2015). Next, the videos began in 2012 with the CNN report and ended in early 2014 being within the same period that we witnessed the most mentions of child and forced labour in the Nestlé reports. This shows how the issue was becoming more important to Nestlé as it became more important to the audience.

The Internet is thus a medium facilitating both counter accounts and responses, promoting debate between audience members and the chocolate companies (Gallhofer *et al.*, 2006). Not all audience members oppose Nestlé or fully accept the counter accounts. As shown in the case of the Abbey Martin video (Figure 7), Dislikes and Likes give an indication of whether the counter account is acceptable to other audience members, with more Likes than Dislikes indicating approval and vice-versa.

INSERT FIGURE 7 HERE

The counter accounts show how some audience members stage their own performances with their own impression management practices – performances that both challenge Nestlé and other chocolate companies and rally others to support their side (see Benford & Hunt, 1992). In the next sub-section, we explore how Nestlé continued its impression management in responding to these counter accounts and attempt to repair its legitimacy through performances consisting of YouTube videos and social media presence.

¹⁵ See <https://www.youtube.com/watch?v=bQvEX2Xait4>. Accessed 26 November 2019

¹⁶ See <https://www.youtube.com/watch?v=eHDxy04QPqM>. Accessed November 2019.

¹⁷ See <https://www.youtube.com/watch?v=p8j2l-3TxTg>. Accessed November 2019.

¹⁸ See <https://www.youtube.com/watch?v=7Vfbv6hNeng&t=1267s>. Accessed 26 November 2019

5.2 Performance set II: Nestlé's Cocoa Plan and YouTube as instances of responses to counter accounts (2009 – 2016)

Responses to counter accountings are interesting. They can be viewed in relation to Goffman's (1959) appreciation of communications, which include dimensions that might be interpreted as responses to counter accounts: sometimes anticipatory as well as sometimes responsive. Sometimes they become moments or instances of a tit-for-tat game. We find evidence of Nestlé beginning to counter criticisms of its cocoa production, and arguably to maintain its cheap cocoa bean supply, in the form of the publishing of the "Nestlé Cocoa Plan", first mentioned in its 2009 annual report. This is a new performance that can be differentiated from earlier performances related to child labour by its emphasis on directly responding to audience criticisms. For example, one objective of the plan is to equip "communities to thrive today and in the future with education, training and alternative income streams" (Nestlé, 2020a). However, maintaining its cocoa supplies was indicated as important in another of the plan's objectives concerning "distribution of higher-yielding plantlets and training on more efficient harvesting tools and methods". Linked to this, the plan seeks to foster the impression that Nestlé will improve farmers' lives through high-yield cocoa production.

To stage performances responding to counter accounts constituted by its Cocoa Plan, Nestlé released a series of five YouTube videos by Nathan Bello in 2015, a Nestlé employee, detailing Nestlé's actions to change the lives of cocoa farmers and their communities in the Ivory Coast (see Table III, *supra*). These videos, however, scarcely made an impact. As shown in Table III, very few people watched them: the first only had 517 views with no Likes or Dislikes; the other four had even fewer views, with only one Dislike for Episode 3. Given the millions with access to YouTube, Nestlé's potential audience was massive, but its performances went virtually unseen (see Solomon *et al.*, 2013). These performances barely reached the audience and, therefore, Nestlé sought to calmly change its strategy, restructuring its performances to reach its audience (see Suchman, 1995, p.600).

In February 2016, Nestlé released another response to counter accounting in the form of further YouTube performances concerning its sustainability. These were four more videos with a change of actor, to Louis Cole (Table III). This choice of presenter is interesting. Cole was already a well-known YouTube celebrity. His channel, *Fun For Louis*, hosts hundreds of videos dating back to 2011 that have attracted millions of views. Unsurprisingly, recurring to a new actor with an established audience, Nestlé reached exponentially more views for the new videos as Table III shows. The most popular videos in the series feature Didier Drogba, a famous Ivory Coast footballer¹⁹ considerably more recognisable than Nathan Bello. Drogba's cameos helped widen the Nestlé Cocoa Plan audience by capturing consumers and members of wider society.

However, the price to pay for the increased exposure brought is the risk of an even less 'tactful' audience. The videos featuring Nathan Bello received no Likes, one Dislike, and no critical comments. It was different with the Louis Cole videos. These, especially those featuring Drogba, received many Likes, Dislikes and critical comments (Table III). Importantly, these

¹⁹ See <http://www.didierdrogba.com>. Accessed 2 February 2017.

online feedback channels allow the audience to interact and be *untactful*. Figure 8 presents a sampling of the audience’s comments on Louis Cole’s involvement.

INSERT FIGURE 8 HERE

What we witness here is backlash from an untactful audience. Often, the comments were less polite than the examples provided, several resorting to language unprintable here. Interestingly, none of Nestlé’s videos appear on the *Fun For Louis* YouTube channel, which suggests Cole is not proud of the videos, arguably because of the audience’s responses.

However, do these counter accounts and responses and the ongoing cycle of YouTube videos help resolve the issue of children working in cocoa production? How much are the counter accounts fulfilling their “emancipatory” *potential* (Gallhofer *et al.*, 2006, p.681)? There has arguably been some progress in terms of promises made and initiatives undertaken. Concurrently, however, child labour and forced child labour in the Ivory Coast still exist (Whoriskey & Siegel, 2019). Children continue to work backstage despite the counter accounts and Nestlé’s responses.

5.3 Performance set III: Controlling the news (2014-2016)

In another set of performances responding to counter accounts, Nestlé demonstrates its ability to control the news surrounding its position on child labour in cocoa production. The performances are initiated after a study by Tulane University (2015, p.4) produced a counter account revealing how child labour in cocoa production in the Ivory Coast (and Ghana) significantly increased from 2008-2013 to 2014, with “2.03 million children...[...]...working in hazardous work in cocoa production in Côte d’Ivoire and Ghana combined”. A search of the Factiva news database over 2014-2016 (see Appendix 1, column *Source*) shows that, soon after, the media was saturated with legitimising stories about Nestlé’s initiatives – responses to the counter accounting constituted by Tulane University’s research. As we outline in Appendix 1, Nestlé is the source of 22 of the 27 articles we found, supplying the press with material.

The title of one article published in the local paper *York Press* (UK) in October 2016 speaks for itself: “Nestlé outlines how its efforts to be a more responsible business affects York-made KitKats”. In the article, Hitchon (2016) states:

One of York’s top employers is holding a week of activity looking at how the actions it takes as it seeks to be a more responsible business...[influence]...the products its customers buy in the shops. Nestlé UK & Ireland is in the middle of running a digital campaign which uses facts, statistics and graphics to demonstrate how five of its iconic brands – including KitKats, made at its factory in York – have been shaped by improvements the company has made.

Nestlé’s plentiful supply of responses to counter accounts to the press seeks to eclipse the negative press from the audience about Nestlé’s exposure to child labour issues, involving human rights violations. *The Guardian* newspaper reports on Nestlé’s almost two-decade-long fight against a US lawsuit related to the act of using and promoting child labour in Ivory Coast cocoa farms (Clarke, 2015). After several dismissals and appeals, the case is still unresolved at

the time of writing, and Nestlé is still vigorously fighting the suit to minimise its legal responsibility (Business & Human Rights Resource Centre, 2019): a successful decision for the plaintiff could open a floodgate of claims and damages against Nestlé and other companies operating in the chocolate industry.

Since September 2015, Nestlé has focused on responding to the untactful audience by releasing information to the press about producing sustainable chocolate for its best-selling KitKat confectionery. Again, we must examine whether covert language is being used and question what is meant by sustainability here. According to the Nestlé Cocoa Plan (2020a), sustainability is about securing high-quality cocoa for business, enabling better farming, and improving social conditions by addressing supply chain issues such as child labour, gender inequality, water and sanitation. To validate its chocolate as sustainable, Nestlé acquired certifications from UTZ and Fairtrade. This can be considered ‘buying-off’ NGOs and yet another impression management strategy by Nestlé seeking to secure a social licence to operate: below, we indicate some issues with the UTZ and Fairtrade certifications.

We can question what kind of sustainability Nestlé has achieved compared to the performance it portrays. According to the 2015 FLA report into Nestlé’s traceable supply chain, the Nestlé Cocoa Plan “represents 30 percent of its total cocoa supply chain as of mid-2016” (Fair Labor Association, 2016b, p.1). Moreover, the report identifies serious shortfalls in Nestlé’s economic, social and environmental narratives, rendering the UTZ and Fairtrade sustainability claims questionable (see Table IV).

INSERT TABLE IV HERE

The evidence in Table IV shows that Nestlé’s claim of buying 100% sustainable products under the Nestlé Cocoa Plan is disputable and arguably an impression management tactic and response to counter accounts, even without contesting how UTZ or Fairtrade define sustainability. Adopting the Brundtland (1987) definition of sustainability – that cocoa farming should not impact future generations – Nestlé’s sustainability claims are even more dubious.

The 2015 FLA report did indicate some progress, including increased awareness of the UTZ Code of Conduct, health and safety improvements, reduced child labour and no evidence of child slavery at the Nestlé Cocoa Plan farms they visited. But, in 2017, 70% of Nestlé’s supply chain still did not meet UTZ Code of Conduct standards and evidence of improvement thereafter is not forthcoming. Nestlé admitted on its website that it and other chocolate companies were still plagued by child labour issues: “No company sourcing cocoa from Côte d’Ivoire can guarantee they have completely removed the risk of children working on small farms in their supply chain” (Nestlé, 2020b). Focusing on its Cocoa Plan achievements, it appears Nestlé sought to create the impression of doing something throughout its supply chain when evidence from counter accounts indicated it impacted only 30% of its supply chain in the Ivory Coast.

5.4 Performance set IV: Writing the news (2016)

Newspapers are changing how they do business as the Internet and digitisation disrupt traditional business models and bring the future of print into question (Karimi & Walter, 2016;

Dumay & Guthrie, 2017). Today, newspapers publish online and no longer solely rely on print ads for revenue. Many companies use newspapers to publish sponsored stories as an avenue for their corporate account narratives, which Dumay & Guthrie (2017, p.37) refer to as a “legitatorials”: sponsored media stories about a company’s performance used to gain, maintain or repair its legitimacy (Suchman, 1995). Thus, for Nestlé and other companies, sponsored media stories are another medium for corporate impression management, and either overt or covert responses to counter accounts.

To illustrate Nestlé’s legitatorial impression management and its responses to counter accounts, we turn to two articles written by Ester Han (2016a, b), Consumer Affairs Editor for *The Sydney Morning Herald* newspaper in Australia. Both articles appeared in the newspaper when Nestlé and other major chocolate companies were also promoting sustainability pledges in the Australian and New Zealand markets (Abdulla, 2016). Both articles appear to contain legitimate news and, as outlined below, portray Nestlé favourably. They also, however, offer a note at the end: “*The writer travelled to Ivory Coast as a guest of Nestlé*” (Han, 2016a, b). As we shall see, this is effectively a disclaimer in this case.²⁰

We analyse Han’s (2016b) article first. This addresses how women in the cocoa supply chain, who are acknowledged to be more disadvantaged than their male counterparts, could help solve the problem of dwindling cocoa supplies. Nestlé’s Cocoa Plan is featured as a saviour for women who “get paid far less” than the average male farmer making 50 cents a day (Han, 2016b). One of Nestlé’s solutions is to raise production by giving women “access to land, which would allow them to grow cocoa and other cash crops and improve their lives”. It is unclear how much improvement they would experience producing cocoa for 50 cents a day or less while still presumably spending some time looking after children and a household. Ironically, the article appeared in *The Sydney Morning Herald* on March 7, 2016, with a sign-off “*Tuesday, March 8, is International Women’s Day*” (Han, 2016b). Child labour and slavery are not mentioned in the piece. This arguably amounts to impression management displacing key issues (Brennan & Merkl-Davies, 2013).

Han (2016a) gives the impression in its title that chocolate companies, and specifically Nestlé, are knights in shining armour helping save the world from a looming crisis: “*Bitter battle: Chocolate makers fighting to save the world’s cocoa supply*”. Han (2016a) outlines how the chocolate industry, especially Nestlé, is helping farmers replant tired old cocoa trees to save the world from “a crisis” whereby cheap cocoa would be a thing of the past. Additionally, she brings another actor onto the stage, Professor David Guest from Sydney University, who laments that the crisis needs resolution: “Otherwise, expect to keep paying more for your Easter eggs” (p.24). Another Sydney University expert, Jeffrey Neilson of the School of Geosciences, “agreed that supply concerns meant consumers would have to get used to forking out more for the treat” (p.25). Thus, with the aid of ‘unquestionable experts’ (a strategy observed by Gallhofer *et al.*, 2001), Nestlé portrays its Cocoa Plan as a noble, righteous and informed act helping ensure cheap chocolate supply, thus avoiding a crisis for its audience! The story does

²⁰ We acknowledge that guests of companies can sometimes gain great access helping them write critical reports. But this was not the case here, the overall reporting being favourable to the company.

not mention how cheap cocoa relegates cocoa farmers to a life of continual poverty and forces them to employ child labour just to eke out a subsistence existence, thus ‘deflecting attention from the issue of concern to other related issues’ (Gray *et al.*, 1995). This is another example of impression management through thematic manipulation whereby Nestlé downplays the problem (Brennan & Merkl-Davies 2013, p.118).

These articles represent responses to counter accounts as they follow and seek to give different impressions from communications made by an untactful audience, e.g. those discussed in exploring Performance set II. The aim of these further instances of impression management is to gain legitimacy for Nestlé on sustainability issues, thus placing the company in a good position in relation to competitors. Notably, they reflect an industry-wide campaign to reassure a diverse set of audiences, including Australian and New Zealand consumers and NGOs, about future ethical chocolate production, whereby “[...]the commitment is to offer long-term sustainability to the cocoa growing industry while protecting children in cocoa growing areas from child labour and human trafficking” (Abdulla, 2016).

Meanwhile, Tim Piper, Head of the Australia Industry Group, admits that chocolate supply in Australia and New Zealand is tainted with child labour and that the goal is only to reduce, not eradicate, child labour on cocoa farms:

The largest Australian chocolate manufacturers are committed to a long-term, improved, cocoa growing outlook. Industry is playing a major role and is collaborating with Government, NGOs, communities and families to accelerate our collective efforts to achieve reductions in child labour. (Abdulla, 2016).

Further, Piper concedes that there is also forced labour in the Australian and New Zealand chocolate supply chain: “[...]it is in the best interests of both the cocoa growers and their communities and the Australian chocolate industry for us to strongly advocate against slavery and to help create a long-term and successful cocoa growing industry” (Abdulla, 2016). Piper’s statement amounts to tacit obfuscation: admitting the issues gives the impression that the chocolate manufacturers including Nestlé are doing their best to overcome them.

6 Discussion

Underlying all social interaction, there is a fundamental dialectic. When one individual enters the presence of others, he [sic] will want to discover the facts of the situation. Were he [sic] to possess this information, he [sic] could know, and make allowances for, what will come to happen and he [sic] could give the others present as much of their due as is consistent with his [sic] enlightened self-interest. To uncover fully the factual nature of the situation, it would be necessary for the individual to know all the relevant social data about the others. It would also be necessary for the individual to know the actual outcome or end product of the activity of the others during the interaction, as well as their innermost feelings concerning him [sic]. Full information of this order is rarely available; in its absence, the individual tends to employ substitutes—cues, tests, hints, expressive gestures, status

symbols, etc.—as predictive devices. In short, since the reality that the individual is concerned with is unperceivable at the moment, appearances must be relied upon in its stead. And, paradoxically, the more the individual is concerned with the reality that is not available to perception, the more must he [sic] concentrate his [sic] attention on appearances. (Goffman, 1959, p.249)

We see Nestlé's public face as a carefully sculpted appearance using thematic manipulation in a threatening context (Brennan & Merkl-Davies, 2013). Drawing from Goffman (1959), we identified sets of performances where Nestlé used disclosures in CSR reports, social media, the Internet and other media to publicise its front stage and manage audience impressions. The impression sought was of a company discharging CSR and sustainability. Substantively, Nestlé's impression management resembles a pragmatic approach to repairing and gaining legitimacy by appeasing stakeholders (Suchman, 1995). A 'don't panic' strategy over prior misconduct repairs lost legitimacy in response to concerns over child (slave/forced) labour and unsustainable practices, buying legitimacy for the future (see Krasny, 2012).

In Performance set I, Nestlé uses corporate disclosures to quell audience reaction when independent evidence shows Ivory Coast cocoa supply chains involving child slaves and child labourers. Nestlé blames the context to diffuse its responsibilities and gives the impression that it was doing its best to address audience concerns through the Nestlé Cocoa Plan. In Performance set II, Nestlé uses the Internet and YouTube to placate its stakeholders. However, an untactful audience challenges Nestlé's performance with counter accounts rallying against the chocolate industry. In Performances III and IV, Nestlé influences the news, including managing public news about its (un)sustainable practices via sponsored articles and responses to counter accounts. It seems disclosure in company reports, news and social media is designed to sway audience perceptions in order to conceal unethical activities. All too often, supply chains delivering society's day-to-day purchases are opaque or obfuscated by companies. This is evident in Nestlé's operations in the Ivory Coast.

Where discrepancy exists between corporate talk and action, as apparent in Nestlé's case, the transparency, accountability and trustworthiness of companies are questioned, impacting their societal evaluation (Cho *et al.*, 2015). It is intriguing that Nestlé can operate in the Ivory Coast with openly admitted ethical issues in its cocoa supply chain while simultaneously winning CSR reporting awards. Beautiful accounts dominate and are not the same as action: those handing out the CSR awards may be considered tactful audience members.

Counter accounts, using the same media, challenge Nestlé's front stage performances²¹. The Internet facilitates counter accounts but also, as Sikka (2006) notes, responses to them. Several counter accountings, challenging Nestlé and what it represents, manifest in some respects not only in NGO campaigns but in other diverse arenas, from commentary from members of the public to investigative journalism in newspapers and on TV. Likewise, corporate

²¹ Interactions between corporate disclosures and counter accounts do not necessarily imply that antagonists involved closely read the other's communications. Key is that one party seeks somehow to maintain some problematic *status quo* while the other somehow seeks to challenge it. The communications of both parties are part of the context they share.

communication is not the only form of response to counter accounts. Others, beyond the company, have in effect sought to lend Nestlé public support, such as media companies who are reliant on large companies for their advertising revenues.

Pragmatic legitimacy in response to public backlash and audience pressure led Nestlé to make promises and establish initiatives, such as the Nestlé Cocoa Plan. The company also benefited itself by securing a plentiful cocoa supply. In this regard, Nestlé not only benefits from appeal to the difficulty of resolving issues, but also from the multiplicity of concerns relevant to the audience and how trade-offs may be involved in tackling these. For example, not buying the cocoa would most likely leave the local communities even worse off.

The fundamental question is: Has the discourse brought about change? Gallhofer *et al.* (2006) suggest that accounts of all kinds have the potential to engender significant emancipatory change. Our surface conclusion is that accounts have not engendered much change in this case and, more basically, capitalism is acting as it does. Maybe consumers should stop buying chocolate – but this is unlikely to happen, with global chocolate consumption on the rise (Ritschel, 2018). And, interestingly, one commentator suggests the opposite – buying more chocolate increases demand and farmers’ income to help eliminate poverty (Sethi, 2018). In any case, children are still trapped in labour and forced labour (slavery) in the Ivory Coast, and cocoa farmers continue to live in extreme poverty. Unsustainable farming practices continue despite Nestlé’s Cocoa Plan and UTZ certifications (covering just a minority of its cocoa supply). Where farming practices are improving, the motivation tends to be consistent with maintaining cocoa supply and Nestlé’s profit goals.

There is some evidence of progress. Statistics show a decline in forced child labour (ILO, 2017a). Additionally, Nestlé, with its Cocoa Plan, may well be doing more than all the other companies operating in the Ivory Coast in terms of positive desired outcomes for cocoa farmers and the children. Nestlé’s initiatives might even have reduced profitability relative to the hypothetical alternative where it did nothing of that kind. There is a case for arguing that counter accounts have had some positive impact for the farmers, while Nestlé’s business survives. Similarly, Nestlé has promised to be more accountable, which may have been influenced by counter accounts: even the act of making a promise constitutes progress, given the pressure that often results from needing to keep it (Gallhofer *et al.*, 2006).

Despite the counter accounts, the overall war against child labour and forced child labour is not being won, and the manipulation accomplished through Nestlé’s frontstage performances continue. In seeking ways forward, it is important to consider the nature of the context more critically. Are there things that need doing that Nestlé could not do even if it wanted to? Nestlé alludes to such things in its defensive responses to counter accounts, but what are they and what does this imply? It may be that what needs doing is too costly, both financially and politically, for any one company to do alone – even a company as large as Nestlé. Or it may be too costly for Nestlé to do much, given the competition in the chocolate industry no matter how imperfect (see Fold, 2001). Could the Ivorian government do more to drive up standards by, e.g., introducing better laws and policing (see Ruggie, 2013; Lauwo & Otusanya, 2014; Belal *et al.*, 2015; Denedo *et al.*, 2017)? How can we counter the inevitable plight that profit-seeking

companies will look elsewhere for the lower prices a lack of standards brings (Dahan & Gittens, 2010)?

An interesting question is how much money governments in the Ivory Coast receive from companies such as Nestlé and what they do with it, especially since that money could potentially be used to improve conditions for farmers. Perhaps this is one of the issues of real concern to such businesses. Oil and gas extractors are pressurised and sometimes required to disclose such payments, and there is a call for companies more generally to follow suit (Chatzivgeri *et al.*, 2020). Nations could regulate these disclosures better and several international bodies could better take up this mantle, whether financial institutions or other forces of global governance (for examples of analyses concluding in pessimistic terms about current initiatives, see Soederberg, 2007, and Aaronson, 2005). Might counter accounts be more effective if they were orientated to possibilities for global governance? Or, realistically, are different counter accounts, each tackling micro-level issues, needed in addition to addressing the global condition? These points underline that challenges facing counter accounts are far from trivial. Beyond the very worthwhile exercise of challenging the practices of individual companies, more expansive solutions are required (see Hoogvelt & Tinker, 1978; Chatzivgeri *et al.*, 2020).

7 Conclusions and future research

Our paper offers several contributions. We make theoretical contributions in our use of Goffman (1959) and in developing the link to legitimacy theory. Drawing from Goffman's (1959) impression management theory, we explore Nestlé's front stage performances as the activities of a significant player in the problem-ridden chocolate industry. We find the company uses a range of media and study these developments along with the discourse, including the counter accounts, from NGOs and other parties. The Internet facilitates counter accounts and responses, albeit the counter accounting is less than one might expect in our case. While Goffman (1959) emphasises performances to a tactful audience, in our case the audience is often untactful, staging its own performances with its own impressions to manage. Further, we witness responses to counter accounts by Nestlé, these responses sometimes supported by some audience members. Nestlé has the power and resources to shape the news to counter the counter accounts of the untactful audience, as Performance set IV indicates. The performances show how far companies like Nestlé are prepared to go to establish their legitimacy, while continuing to engage in sourcing cocoa from the Ivory Coast where they are very much aware that child labour, forced child labour and unsustainable farming issues still persist. Our work responds to the need for case studies to gain further understanding of and insights into key communications around significant corporate activities. The paper analyses communications – corporate accounts, counter accounts and responses – from the Internet and social media outlets, including Facebook and YouTube that, to date, are scarcely covered in impression management studies. Amongst insights uncovered is somewhat limited counter accounting, albeit with some effect, and significant corporate effort to displace it.

Future research on impression management and counter accounts could explore impression management in different industries, research usage of varying data sources as alternative

counter accounts or expand research methods used including on broader stakeholder perceptions through deploying other qualitative approaches such as interviews. More cases are required to build theory. Our analysis reveals a more complicated and nuanced discourse than outlined in Goffman's original work and many accounting studies in this area. Further, studies such as Guthrie *et al.* (2008) and Durocher *et al.* (2016) have signalled that research on corporate legitimacy should focus on other media sources and our analysis is a primary and as yet rare example. We show how new media forms, unavailable in Goffman's day, and still evolving when the accounting literature began embracing Goffman's theory and counter accounts, allow companies and others to produce tit-for-tat responses to counter accounts, which in their own way include front stage performances. This paper also offers some preliminary assessment of the outcomes of communications, especially including the counter accounts, explored in this important case, noting corporate initiatives and their albeit limited impacts. We indicate likely reasons for the scant progress and, hence, possible ways forward including for accounting interactions intent on progress.

Additionally, most impression management studies in accounting concentrate on corporate disclosures and counter accounts from key stakeholders. However, as witnessed in our research with Nestlé's release of the Cocoa Plan and its sponsoring of news articles, major companies also have power to control a news agenda, if this can distort trust in the news and the companies (Ries *et al.*, 2018). Researchers might further explore how corporations use the news to promote legitimacy and/or enhance their corporate image online, beyond traditional disclosure and reporting channels. Further exploring counter accounts of more diverse stakeholders and stake seekers is also worthwhile (see Dumay & Guthrie, 2017).

We need to challenge Nestlé and other companies and their backstage operations, including through *more* counter accounts, while also considering repercussions of movement between front and back stages. As mentioned, Tulane University's (2015) analysis of ILO data shows a slow improvement, but also that modern child slavery still exists. The report raises questions over how much change can reasonably be expected from a developing nation that greatly depends on cocoa income for its survival. Furthermore, it raises questions about whether taking that income away might result in even worse socio-economic problems. Boycotting cocoa production might stop the exploitation but create greater damage. This too suggests the need for more expansive action in addition to holding each company to a higher public standard. Both counters are necessary. If one company, such as Nestlé, slowly removed itself from West Africa as Japan's Meiji did, another company could take its place.

Other proposed solutions seem like good ideas but, when examined closely, are either impractical or scarcely work. For example, improving the price paid to farmers through Fairtrade seems an obvious fix. But, some cooperatives already withhold the Fairtrade bonus. The reality is that each farm is small (4-6 hectares) and productivity is low (700-1,000 kg per hectare). Even if the entire Fairtrade premium was paid directly to the farmers or Nestlé agreed to pay higher prices, it would only raise their income slightly and certainly not enough to employ adult workers instead of children. Plus, all this assumes that adults would be willing to work for near-poverty wage rates. Where would these workers come from? Where would they and their families live? Who would pay for the additional school fees for their children and

other social infrastructure required? And, perhaps more to the point, what ills do they currently face that make a life of hard labour close to the poverty line seem attractive by comparison?

Solving one sticky problem by ignoring another is not the expansive solution we are looking for. As we indicate, a more radical approach is called for, involving global governance. As it is, regardless of any substantial increases in income to farmers or productivity, prevailing conditions all along the cocoa supply chain mean that farmers and their children will continually face a lifetime of poverty.

We don't know about you, but our taste for chocolate is now not so sweet.

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