



ELSEVIER

Contents lists available at [ScienceDirect](https://www.sciencedirect.com)

## Critical Perspectives on Accounting

journal homepage: [www.elsevier.com/locate/cpa](https://www.elsevier.com/locate/cpa)

## Rights-based, worker-driven accountability in the fields: Contesting the uncontested contestable

Jesse Dillard <sup>a,b,\*</sup>, Alysha Shivji <sup>c</sup>, Lara Bianchi <sup>c</sup><sup>a</sup> Victoria University – Wellington, New Zealand<sup>b</sup> University of Burgos, Spain<sup>c</sup> Nottingham University Business School, UK

## ARTICLE INFO

## Keywords:

Critical dialogic accountability  
Coalition of Immokalee Workers  
Responsibility network  
Human rights  
Migrant farmworkers  
Worker-driven social responsibility  
Social justice

## ABSTRACT

We investigate the politicizing of migrant farmworkers' rights regarding a fair and humane work environment using an agonistic-based critical dialogic accounting and accountability (CDAA) lens. The aim of CDAA is to employ accounting and accountability in the service of progressive social and environmental programs by taking pluralism seriously. This process of democratization means engaging the political by making visible the contestable that is presumed otherwise; bringing the contestable into the political/public arena; and giving power and voice to traditionally underrepresented groups. The Fair Food Program (FFP) developed by the Coalition of Immokalee Workers (CIW) presents a meaningful opportunity to study a rights-based, worker-driven, non-state directed accountability system designed and implemented by the workers in a highly contested, for-profit arena where workers' rights traditionally have been egregiously oppressed and abused.

Constructing an accountability system is a political process that can be made sense of using critical dialogic accountability (CDA). We describe the FFP's effective accountability system, and the associated responsibility network, that enables the enactment, and facilitates the ongoing assurance, of the human rights of migrant farmworkers. The study goes beyond "thought experiments and conceptual discussions" and demonstrates that the CDA framework offers a useful approach for considering ways to hold powerful actors accountable for their treatment of people and resources, specifies what is important, indicates if change is needed, and provides the evaluation criteria used to motivate and appraise the powerholder's actions. The analysis provides useful insights into the challenges associated with implementing progressive social programs for underrepresented groups and how the challenges might be addressed.

### 1. Introduction

On December 10, 2021, the Associated Press reported that 24 defendants had been charged with what amounted to modern-day slavery by a grand jury in Waycross, Georgia. The defendants were part of a criminal enterprise that allegedly earned \$200 million by exploiting immigrant farmworkers in the southeastern United States.<sup>1</sup> While conditions of migrant farmworkers in the United States

\* Corresponding author.

E-mail address: [jdillard@pdx.edu](mailto:jdillard@pdx.edu) (J. Dillard).

<sup>1</sup> December 10, 2021 Associated Press <https://apnews.com/article/business-georgia-slavery-forced-labor-migrant-workers-0e0d7235e79a4e216307e007a7aa716b>. (USA v. Patricio et al.).

<https://doi.org/10.1016/j.cpa.2023.102646>

Received 27 October 2022; Received in revised form 20 June 2023; Accepted 24 June 2023

1045-2354/© 2023 Elsevier Ltd. All rights reserved.

may not generally warrant classification as modern-day slavery (Crane, et al. 2022), their treatment has been notoriously inhumane and exploitive, beginning with chattel slavery and continuing to the present day (Bales, 2012).

The Florida tomato industry provides the context for our case study. Florida represents one of the states where migrant farmworkers have historically struggled to have their rights respected (Sellers and Asbed, 2011), and where they represent a vulnerable majority of the agriculture workforce. It is estimated that around 75% of farmworkers in the USA are migrants (JBS International, 2018), and some estimate that roughly 80% of the workforce in the tomato industry in Florida are undocumented migrants (Brudney, 2016). Irregular migrant workers tend to “justifiably fear being deported if they assert whatever rights they have” (Brudney, 2016, p. 353), and as a result tolerate abuses and extreme exploitation.

In the 1990s, the Coalition of Immokalee Workers (CIW) was formed by activists and migrant farmworkers primarily from Mexico, Guatemala and Haiti working around the town of Immokalee, Florida. The CIW developed the Fair Food Program (FFP), focused on the workers being paid a fair wage, working under safe and dignified conditions, realizing their rights,<sup>2</sup> and having a voice in decisions that affected them. The CIW is a not-for-profit, nongovernmental organization that is part of the worker and human rights social movement and is specifically concerned with improving the lives of migrant agriculture workers. The primary focus of the FFP is to prevent exploitation and abuse of power in the fields. A primary component concerns developing and implementing an effective rights-based, worker-driven accountability system using agreed upon behavior standards.

The FFP and its monitoring and enforcement protections have been recognized nationally and internationally as being a highly effective worker-based program and set forth as a preferred alternative to voluntary multi-stakeholder engagement, which has been shown to be ineffective (MIS, 2020). The UN Special Rapporteur on human trafficking identified the FFP as one of the earliest examples of a worker-based initiative and stated that it should be considered an “international benchmark”. A representative from the United Nations Working Group on Business and Human Rights noted that it was a “groundbreaking model” that “serves as a model elsewhere.” In 2015, the CIW was awarded the Presidential Medal for Extraordinary Efforts to Combat Human Trafficking in Persons, noting the FFP’s effective accountability system, and in 2017, a *Harvard Business Review* article identified the FFP as one of the 15 “audacious social-change initiatives of the past century” (Ditkoff and Grindle, 2017, p. 115).

The FFP accountability system has been designed and implemented by the workers through the CIW and the Fair Food Standards Council (FFSC). Studying the activities of the CIW provides a meaningful opportunity to examine the development of an operative rights-based, worker-driven, non-state directed accountability system that has been deployed within a circumscribed and highly contested for-profit arena wherein the workers traditionally have little, or no, power and have had their rights egregiously abused. Our data sources include onsite observations, interviews, and focus groups with primary actors as well as publicly available information such as media reports, social media postings related to both participant accounts and counter accounts, published reports and documentaries, and proprietary operational and audit reports and documentation.

Our objective is to employ an agonistic-based critical dialogic accounting and accountability (CDAA) lens (Brown, 2009) in investigating the politicalization of migrant workers’ rights regarding a fair and humane work environment. Constructing an accountability system is a political process that we describe using the critical dialogic accountability framework (CDA) (Dillard and Vinnari, 2019). This framework provides an approach to envision ways to hold powerful actors accountable for their treatment of the people and resources over which they have control. CDA adds specificity regarding accountability systems within the context of CDAA’s agonistic foundations and principles<sup>3</sup> by specifying what is important, indicating if change is needed, and providing the evaluation criteria that can be used to assess the extent to which the accountability system properly motivates and appraises the actions of the powerholders. The information requirements associated with the evaluation criteria provide the design parameters for the accountability-based accounting system. In this study, we focus on an accountability system that has been developed regarding the relationship between the tomato growers and the migrant farmworkers who work in their fields.

The primary tenet of CDAA is to democratize accounting and accountability by taking pluralism seriously (Brown, 2009). Democratizing accounting and accountability involves developing and implementing accounting and accountability systems that facilitate making visible the contestable that is presumed to be otherwise, politicizing the contestable by bringing it into a political/public arena, and facilitating democracy by giving power and voice to traditionally underrepresented groups in the contested public space. Pluralism requires that the underrepresented groups be involved throughout the process. Accounting, that is re-presentation, can contribute throughout the process: making visible, politicizing, and giving voice to the interested constituencies. Incorporating the accounting re-presentations, accountability provides a means of giving voice and responding to asymmetric power relationships.

<sup>2</sup> Our primary concern is with migrant farmworkers’ economic and social rights, and in particular their rights to a fair, safe and decent work environment. Following Mouffe (2014, p. 186), we recognize the cultural contingency of workers’ rights. The western conceptualization of rights (e. g., ILO, 1998) is one way to frame the counter hegemonic position and seems generally consistent with the workers’ aspirations developed out of their lived experience. A more extensive treatment of the debate regarding the Western European bias reflected in the “formal expressions” is beyond the scope of this discussion.

<sup>3</sup> In the following discussion, we use CDAA as a collective term that acknowledges the agonistic-based foundations and principles (Brown, 2009) and that represents both the accounting *for* and the accounting *to* as well as the use of this information and its disclosure (accountings) in holding actors accountable for their actions (accountability). Critical dialogic accountability (CDA) applies Brown’s (2009) agonistic concepts in describing the components of accountability systems. When referring to and employing the general formulations and concepts associated with agonistics-based critical dialogic accounting and accountability and studies that are not specifically addressing accountability systems, we use CDAA. When referring specifically to the concepts associated with accountability systems as articulated by Dillard and Vinnari (2019) and their application, we refer to CDA. While we recognize that a compatible accounting system is a necessary, though not sufficient, condition for the successful implementation of an accountability system, a meaningful treatment of the accounting system here is beyond the scope of this study.

Developing accounting and accountability systems are iterative, nonlinear processes that contribute to achieving first order objectives such as social justice, equality, sustainability, etc.

The traditional treatment of the migrant farmworkers by the growers (agri-business organizations) and crew leaders is the issue politicized. That is, what was seen as uncontested was made visible and brought into the political/public arena. The workers claimed their voice and became effective actors in the political struggles. The workers and their allies gained public support for asserting and safeguarding the workers' right to fair and humane treatment. The workers' power and voice took form in the successful implementation of the FFP and were sustained through an accountability system where the growers are held accountable for the treatment of the workers.

We see CDA as both a sense-making device (or theoretical lens) to be used in developing a better understanding of accountability-based emancipatory initiatives as well as providing guidance to actors in the field who seek to undertake some accountability-based initiative. The study is descriptive<sup>4</sup> in that it is one way of "making sense" of how the FFP has been able to improve the work lives of the migrant farm workers in Florida. We also suggest that the study might be useful in implementing similar initiatives where worker input and the need for an effective accountability system are integral to the success of the program. We use a CDAA lens and a CDA framework to observe and describe the political in a situation that can be viewed from any number of alternative perspectives. The analysis identifies strategies and processes that could be important in other initiatives attempting to implement progressive programs designed to facilitate social and economic justice, with the caveat that local conditions must be considered.

This study contributes to an emerging literature that considers the construction of accountability systems designed to protect workers' rights and illustrates how CDAA can be applied in the field to better understand the political origins, context and possibilities for accounting and accountability systems in domains where primary participants have traditionally had little or no voice. The CDA framework explicitly considers the political processes that take place as the workers begin to understand and claim their rights and to conceptualize the criteria by which the growers should be held to account. By explicitly considering the prerequisite political struggles, the framework recognizes the importance of creating a context amenable to developing and implementing a meaningful, worker-oriented accountability system. Unlike the predominance of social and environmental accounting research,<sup>5</sup> we focus on "engagement" from the perspective of the affected, traditionally underrepresented party, not the corporation or business entity (the power holder). The workers, as the leaders in the CIW, are an integral part of constructing and implementing an accountability system where the growers are held accountable to rights-based, worker-driven evaluation criteria by an independent certifying agency. These criteria specify the growers' responsibilities for ensuring human rights regarding, for example, providing decent and safe working conditions, compensating the workers more fairly, and treating them with dignity. The rewards and sanctions associated with the growers' activities are specified and enforced by leveraging the buyers' (multinational corporations/brands) purchasing power, pursuant to legally binding contracts between the buyers and the CIW.

A fundamental objective of the FFP, and therefore of the accountability system, is to redistribute power to the migrant workers to minimize unfair and abusive practices, which are endemic at the base of the agri-business supply chain. Generally, we conclude that from a macro perspective, this is *not* a revolutionary program. It is a revisionist program in that it deals with issues within a neoliberal context in an attempt to channel market power in such a way that injustices might be mitigated and remedied. However, within this context, the program is transformative and affirmative in that it reflects a process that has resulted in the redistribution of power and resources, as well as restoration of rights along the supply chain.

We are aware of no other study that has employed CDA in describing a rights-based, worker-driven, non-state directed accountability system in a decidedly for-profit environment, and that addresses an accountability system where the marginalized group ("beneficiaries") are the ones responsible for constructing and implementing the accountability system. [Tanima et al. \(2021\)](#) is the only study of which we are aware that directly applies the CDA framework in the field, addressing the potential of critical dialogic praxis regarding women's empowerment programs in a not-for-profit microfinance organization. Building on their previous work, they illustrate the use of participant action research<sup>6</sup> in constructing the responsibility network and the associated counter-accounts related to the evaluation criteria identified as a result of the process.

Following this introduction, we provide a brief review of the agonistic-based CDAA framework and the relevant literature. [Section 3](#) provides some background on the CIW and the FFP. [Section 4](#) discusses the methodology and data analysis. [Section 5](#) describes the responsibility network that reflects the making contestable the uncontestable. The penultimate section discusses the accountability system followed by a summary and reflections.

## 2. Critical dialogic accounting and accountability – An Agonistic-based framework

First, we present the basic CDAA concepts that reflect the foundational agonistic framework. Next, we provide an operational definition of accountability. We then discuss the central components of CDA that we draw on in this study.

<sup>4</sup> Taking a social constructionist perspective, given the complexity and uniqueness of each situation, description may be the most appropriate approach to case study/qualitative (as well as quantitative) research.

<sup>5</sup> For notable exceptions and discussion, see [George et al. \(2021\)](#); [Kingston et al. \(2019, 2023\)](#); [Tanima et al. \(2020\)](#); [Tanima et al. \(2021\)](#); [Tregidga and Milne \(2020\)](#).

<sup>6</sup> See [Tanima et al. \(2023\)](#) for an analytical framework for doing CDAA-based participatory action research.

**Table 1**  
Agonistic concepts.

Agonistic term	Definition	Example
Political frontier	Delineates the contested, discursive space where political engagement takes place between hegemonic and counter-hegemonic positions, specified by the meanings (chains of signification) associated with contested terms (key signifiers) among the coalitions of the interested groups (chains of equivalent)	The struggle between a neoliberal, markets-based (hegemonic) position and a workers' rights based (counter hegemonic) position.
Key signifier	Contested terms/concepts	"migrant farm worker", "fair wage", "safe working conditions"
Chains of signification	Assign meaning grounded in competing hegemonic and counter-hegemonic discourses/ideologies	"fair wage" Hegemonic meaning – the price for labor set by the local labor market Counter-hegemonic meaning – minimum wage that facilitates a decent standard of living
Chains of equivalent	Political coalitions of affected groups contesting the hegemonic and counter-hegemonic positions within the contested discursive space represented by the political frontier.	Hegemonic "chain of equivalence" – buyers, customers, growers and the Chamber of Commerce join together to advocate for the neoliberal hegemonic positions. Counter-hegemonic "chain of equivalence" – workers, labor unions, US Department of Labor, religious and other rights advocacy groups join together to advocate for the rights-based counter-hegemonic positions.

### 2.1. Basic CDAA concepts

Previous work has proposed, developed, and applied CDAA to better understand the political context and motivate dialogue and debate regarding accounting and accountability systems that facilitate progressive social programs, especially as they concern underrepresented groups in contested arenas (e.g., George et al. 2020; Tanima et al. 2020). In this study, we focus primarily on CDA as articulated by Dillard and Vinnari (2019) in considering the accountability systems addressing exploitation in the workplace. The politicizing of workers' rights, exploitation, and workplace abuse in the critical accounting literature can be traced back at least 50 years to the Marxist informed labor process theory studies (Cooper and Hopper, 2007; Dillard, 2007) that addressed the inherent, institutionalized antagonism between labor and capital in capital's quest for efficiency and greater returns, and workers' battles for survival. Unfortunately, in the current neoliberal context, these fundamental antagonisms have, if anything, been accentuated. Mouffe's (2013)<sup>7</sup> agonistics, a melding of the Gramscian concept of hegemony with the more current poststructuralist focus on language, dialogue and indeterminacy, provides a political theoretic for considering these same antagonisms.

As noted above, CDAA, as developed by Judy Brown, her colleagues and others, have extended and applied Mouffe's conceptualization of agonistics to various accounting and accountability related issues in diverse settings.<sup>8</sup> The salient agonistic concepts are political frontiers, chains of equivalence, key signifiers, and chains of signification. (see Table 1) These concepts are part of a constructivist process that includes political identities, contested space and contested issues that constitute the action space wherein political engagement takes place. The *political frontier* delineates the contested discursive space between competing hegemonic and counter-hegemonic positions or discourses<sup>9</sup> where political engagement takes place. Specifying the political frontier is about politicizing the uncontested contestables and engagement between adversaries (Tanima et al. 2023). This contested space is specified by *key signifiers* and the associated *chains of signification* that assign meaning grounded in competing hegemonic and counter-hegemonic discourses. For example, what constitutes fair pay (key signifier) might be one of the contested issues between the growers and the workers. While both might agree that the workers should be fairly compensated, each may have a very different understanding of what constitutes fair pay and of how it should be operationalized. The growers might claim that the local labor market reflects "fair pay" while the workers might claim that "fair pay" means compensation at a level that would sustain a decent standard of living. Given that there are purported to be no universal grounds to which to appeal, the contested issues are presumed to be always, already political ones. The contested issues (key signifiers) and their ideologically grounded meanings (chains of signification) make up the contested set of issues that constitute the public space wherein the political processes play out (political frontier). Prior to the FFP, the local labor market price was the uncontested contestable meaning of fair pay because of the significant power differential between the growers and the workers.

The articulation of a contested issue (e.g., fair pay), in the action space, reflects the outcome of political engagement between the coalitions of interested parties that have coalesced around the meanings of the key signifiers that form the political frontier. These

<sup>7</sup> Also see Laclau and Mouffe (1985); Mouffe (1998, 2005, 2007, 2013, 2018a, 2018b).

<sup>8</sup> See Alawattage and Azure (2021); Bebbington et al. (2007); Brown (2017); Brown and Dillard (2013a, 2013b, 2014, 2015, 2019); Brown et al. (2015); Brown et al. (2017); Brown and Tregidga (2017); Blackburn et al. (2014); Dillard and Brown (2012, 2014, 2015); Dillard and Roslender (2011); Dillard and Vinnari (2017, 2019); Dillard and Yuthas (2013); Dillard et al. (2016); Gallhofer and Haslam (2019); Hopper and Tanima (2018); Kingston et al. (2019, 2023); O'Leary and Smith (2020); Puroila and Mäkelä (2019); Scobie et al. 2020); Tregidga and Milne (2020); Vinnari and Dillard (2016).

<sup>9</sup> Following Tanima et al. (2022), we view discourses as "partially fixed systems of rules, norms, resources, practices and subjectivities, which are constituted politically" (Griggs and Howarth, 2013, p.19).

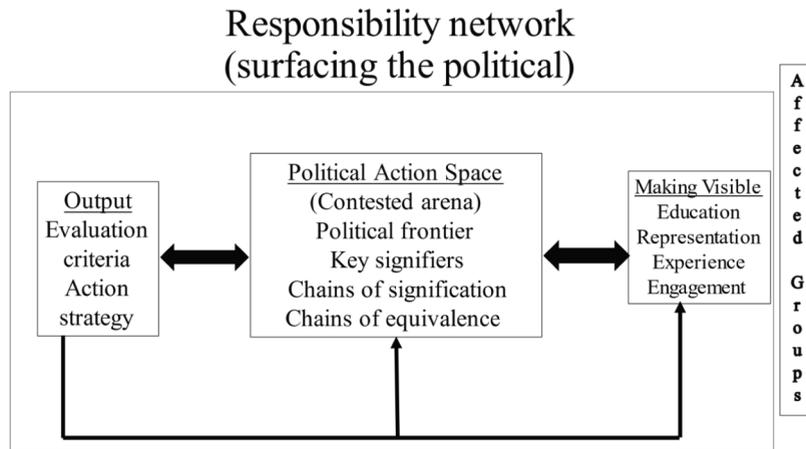


Fig. 1. Components of the responsibility network.

political coalitions are referred to as *chains of equivalence* and are made up of allies coalescing around a particular issue or set of issues at a given time. These coalitions form constellations of power. For example, the buyers, their customers, the growers and the Chamber of Commerce might advocate for a market-based wage while the workers, labor unions, and religious and other advocacy groups might promote a fair living wage for the workers.

Change may occur as the constellations of power change reflecting shifts in alliances due to new understandings gained through experience and engagement among the various parties. The shift might reflect new awareness on the part of the currently engaged groups as well as on the part of previously disinterested groups. For example, if the buyers' customers become aware of the workers' working conditions and come to see them as unfair, in need of change, they could come to support the workers' position regarding fair pay. Thus, the power constellations acting in the public arena would shift, reflecting the change in the chains of equivalence.

The agonistic process depends on the engaged participation of members of the affected groups who are aware of their current condition as well as the possible alternatives. In other words, they recognize as contestable that which they had presumed to be uncontestable (the status quo) and anticipate the possibility for change. As [Brown \(2009\)](#) explains, this participatory awareness can be gained through education, appropriate representations, experience and engagement, and enables the parties to speak in their own voice and to be heard. The (temporary) resolution of the contestations can reflect the outcomes of power struggles and political processes. In the absence of participatory awareness and respectful, though conflictual, (agonistic) engagement in political processes, power and coercion determine the outcome. Next, we briefly discuss what we mean by accountability and then discuss how these concepts are employed in the CDA framework.

## 2.2. Accountability

[Dillard and Vinnari \(2019\)](#) propose the following operational definition of accountability: The power holder (A) is answerable to the account holder (B) for some set of actions (K), on the basis of certain criteria or standards (X), through prespecified procedures (Y), at a prespecified time (Z), subject to consequences (Q). Account holders (B) construct a responsibility network that, among other things, articulates the criteria (X) by which the power holder (A) should be held responsible. Account holders are not assumed to be homogenous in their understandings and preferences, and the resulting evaluation criteria may be the result of agonistic political processes. Likewise, the accountability system may be the culmination of a decidedly agonistic political process whereby the processes (Y) and the timing of the evaluation (Z) are articulated, and the consequences (Q) specified. The information requirements of the accountability system indicate what disclosures are needed to provide adequate and timely representations of the action(s) for which the power holder is held accountable. The information requirements provide the design criteria for the related accounting systems. [Dillard and Vinnari \(2019\)](#) refer to this as *accountability-based accounting* in contrast with the more traditional *accounting-based accountability*. The source of the information may be from the powerholder's information/accounting system and/or from an external party such as the government, social movement organizations, or workers (e.g., counter-accounts) ([George et al. 2022](#); [Tanima et al. 2023](#)).

Accountability relationships are characterized as political, complex and indeterminant, consistent with the tenets of agonistics. Accountability is not an end in and of itself. It can only be legitimated as a means to some higher-level objective such as preventing violation of human rights by the abuse of power. For example, growers are held accountable for forcing fieldworkers to work in unsafe conditions. If violations occur, the objective is to address them from both an individual and systemic perspective. The implementation of an accountability system can be justified as being a means of responding to power differentials and preventing the abuse of power. For example, traditionally migrant agricultural workers are virtually powerless relative to the growers and crew leaders who control their work and workplace as well as, at times, significant dimensions of their living conditions.

Traditionally, stakeholder engagement focuses on the powerholder's identification of the interested constituencies and the

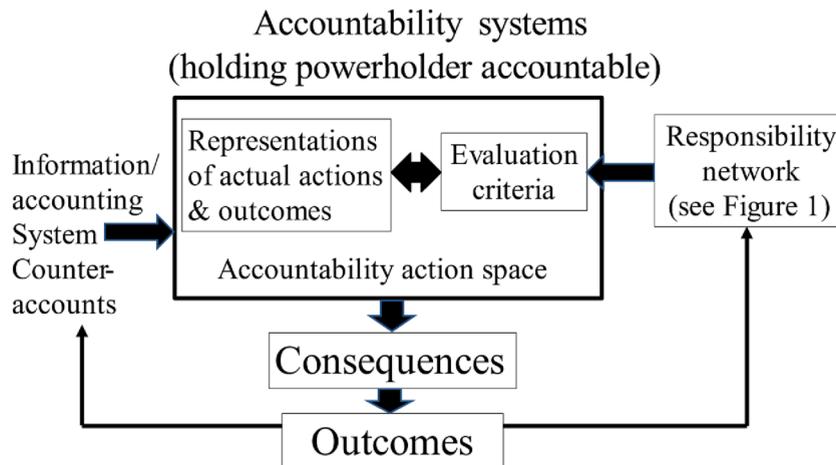


Fig. 2. Components of the accountability system.

powerholder's articulation of the information needs and evaluation criteria upon which accountability systems are based. CDA holds that these information needs and evaluation criteria should not be dictated by the entity being held to account or by the powerholder's traditional accounting system (also see [MSI, 2020](#)). Next, we consider the central components of agonistic based CDA.

### 2.3. Critical dialogic accountability

We describe and add specificity to the CDA framework developed by [Dillard and Vinnari \(2019\)](#). CDA provides the context for democratic engagement by detailing an "action space wherein democratic contestation develops the flesh and sinew of democracy" ([Dillard and Vinnari, 2019, p. 22](#)). The interested parties are recognized. The responsibility network (see [Fig. 1](#)) is formed by subsets of affected groups around issues of common interest and represents the political interface (frontier) that encompasses the democratic contestation associated with identifying contested issues and spaces, articulating and debating the hegemonic and counterhegemonic positions, drawing boundaries and identifying allies and adversaries. Through education, engagement, experience and representation, the affected groups come to understand and question the status quo. As they recognize the political nature of the previously uncontested status quo, the contested issues are brought into the political arena. The political action space is a contested space wherein the political frontier is constructed, key signifiers identified and the associated chains of signification developed, and "we" – "they" distinctions made as chains of equivalent are formed. "The salient issues coalesce within the context of agonistic engagement among the interested constituencies." ([Dillard and Vinnari, 2019, p. 21](#)) Responsibility "networks are not presumed to necessarily be homogenous or permanent" but to reflect shared understandings and common interests and a recognized "need to work together toward a common end at a given point in time and/or with respect to a particular issue." These networks "represent dialogically constructed sets of salient concerns/issues that provide the dimensions used for specifying evaluation criteria, and thus, the basis for constructing accountability systems." ([Dillard and Vinnari, 2019, p. 21](#)) Each allied group provides the evaluation criteria salient to them for holding the powerholder accountable and that reflect their position on the contested issues, and they develop an action strategy for gaining power and voice through its implementation.

The accountability system (see [Fig. 2](#)) represents the action space wherein the powerholder's action/outcome representations are compared with the evaluation criteria. Each of the elements in the definition of accountability presented above needs to be addressed in developing a viable accountability system. Again, the specification of these elements is a political process engaged in by the various parties, ideally, through agonistic engagement. These processes have to do with specifying the evaluation criteria, the procedures for evaluation, timing, and consequences. Specifically, meaningful consequences are requisite for an effective accountability system regardless of how the evaluation criteria are developed and articulated. For example, rewards and sanctions are the accompanying consequences associated with respecting and/or abusing workers' rights. The consequences can include classification as an enabler of worker rights, which might directly affect the powerholder by facilitating favorable commercial relationships, or a violator of worker rights, which might indirectly affect the powerholder through negative public opinion.

The development of both the responsibility network and accountability system are ongoing, iterative processes that represent the action space where the powerholder's (growers) actions, or representations thereof, are compared with the evaluation criteria specified by the account holder (workers).<sup>10</sup> The re-presentations of the powerholder's actions can be accounts constructed by the powerholder's information systems and/or (counter) accounts constructed by external parties. As Dillard and Vinnari (2019, p. 22) note, the responsibility networks, evaluation criteria, and accountability system emerge from a political process that is predicated on learning, compromise and accommodation, some of which result from participation in agonistic dialogic engagement. However, the fundamental conflicts associated with the irreconcilable ideological differences and power differentials remain and are recognized. Also, the alliances comprising the chains of equivalence as well as the evaluation sets initiated are seen as temporary, subject to change as circumstances and understanding evolve. Change may take place, but its direction is not necessarily positive, and no final resolution is achieved. This reflects "the political" of accountability, and if it is political, there is always a "we" and a "they", an "inside" and an "outside" (Mouffe, 2013; Vinnari and Dillard, 2016).

We address the issues associated with ensuring the fair and just treatment of a specific group of migrant agricultural workers who harvest tomatoes along the eastern seaboard of the United States. We recognize that this is not necessarily a homogenous group with uniform interests and objectives. However, common interests are identified, and trust is developed over time through education, engagement, dialogue and debate and out of necessity to present a unified front regarding certain work-related issues. Regarding the workers, the primary powerholders are the growers who control the workplace and working conditions. Another important actor is the buyers, large corporations that purchase the produce from the growers. Each of these groups operate in a market environment that imposes incompatible positions among the groups. For example, the workers want to increase their wages so as to attain a decent standard of living. The grower wants to increase productivity, decrease costs, and increase the price of the product, thus, increase profit margins, and the buyers want to push the product price down to increase their margins. Agonistics recognizes that while tradeoffs and compromises can be made, these fundamental incommensurabilities will not be eliminated. Accountability systems are one mechanism by which the powerholder can be held to account for their treatment of the workers as these conflicting forces struggle for dominance.

### 3. The Coalition of Immokalee Workers' Fair Food Program

In this section, we provide an introduction to the agri-food sector in the United States as well as a brief history of the CIW's FFP. The case was selected because the CIW appeared to have developed an effective accountability system in supporting marginalized workers and addressing human rights abuses. Our objective is to make visible the politics of accountability by describing the responsibility networks and accountability system aimed at safeguarding the rights of migrant farmworkers. The FFP appeared to be exceptional because of the level of direct worker involvement in designing and carrying out the program, which is consistent with pluralist tenets of CDA. The politics of accountability are made visible using agonistic-based CDA, providing an example of constructing a responsibility network and an accountability system and gaining insights into a rights-based, worker-driven responsibility network and the related non-state directed accountability system in practice.

The case is situated in an industry notorious for business related abuse of migrant workers.<sup>11</sup> Worker exploitation can be traced back to the legacy of chattel slavery and continued through debt peonage, prison labor, and sharecropper exploitation. Although the population demographics have changed from primarily African Americans and other poor Americans to immigrants primarily from the Caribbean, Central and South America, the sector seems replete with abuses. Workers are viewed as inputs from which to gain maximum output for minimum costs and are the least powerful components of a supply chain that includes growers and large corporate buyers (Asbed and Hitov, 2017; Adamson, 1983; Crane, 2013; Marquis, 2017).

The CIW is a human rights organization founded by farmworkers and human rights activists in the early 1990s in Immokalee, Florida.<sup>12</sup> In 1993, a group of farmworkers in South Florida began meeting to discuss their unfair treatment in the fields, referring to themselves as the 'Southwest Florida Farmworkers Project'. They first partnered with the US Department of Labor to investigate cases

<sup>10</sup> The grower has the right to employ their resources in planning, organizing and controlling their operations. As a result, they have a responsibility to utilize those resources in a fair, safe, effective and efficient manner. By accepting employment, the worker has the right to earn the agreed upon compensation for their labor and in return has the responsibility to perform in an acceptable manner. The worker is accountable to the grower for the worker's job performance; thus, the grower is the account holder. The grower is accountable to the worker for providing a safe and humane work environment; thus, the worker is the account holder. Given the asymmetrical power relationships are traditionally skewed in favor of the employer under the current regulatory regime in the United States, the latter accountability relationship tends to be underdeveloped. In this case, the workers have been able to attain a modicum of power as account holders regarding the growers' actions.

<sup>11</sup> For example, see – Edward R. Murrow CBS documentary 1960, *Harvest of Shame* (<https://www.youtube.com/watch?v=rkV3oVn209s>) for a graphic description of the plight of migrant agricultural workers in the 1950s, and CBS 2010 *Harvest of Shame Revisited* (<https://www.youtube.com/watch?v=rkV3oVn209s>). Also, see the Eva Longoria documentary, "Food Chains" (2014) on the CIW. (<https://www.youtube.com/watch?v=6vw-qTCW8fo>).

<sup>12</sup> See Marquis (2017) for a detailed history of the CIW.

of human trafficking in 1995 and adopted the name the Coalition of Immokalee Workers (Rosile et al. 2021). Their initiatives, one of which is the FFP, have been successful in reducing and redressing exploitation and human rights abuse (Mieres and McGrath 2021; Rosile et al. 2021; Asbed and Hitov, 2017; Kaufman and McDonnell, 2016; UN OHCHR, 2013). The FFP is termed an ethical sourcing program.

Florida growers account for 90% of the USA winter tomato production, and 90% of this production is currently covered under the FFP.<sup>13</sup> The components of the monitoring, enforcement and accountability mechanisms include worker-to-worker education sessions, a complaint hotline, worker-driven audits, Health & Safety Committees, and a Fair Food Premium (Fair Food Standards, 2017) as well as an independent assessment body, the Fair Food Standards Council (FFSC). The FFSC audits and monitors growers' compliance with the Fair Food Code of Conduct (Code) as detailed in the Guidance for Implementation of the Fair Food Code of Conduct (Guidance Manual). The consequences of compliance and noncompliance are set forth in the Code and corrective action is ascribed by the FFSC if required. The FFSC operates a 24-hour multilingual complaint hotline and conducts seasonal, worker-driven audits to monitor and enforce compliance with the Code. They are also responsible for monitoring the financial records of participating buyers to ensure they are not buying from non-FFP farms and that the Fair Food Premium (the additional penny per pound) is going directly to the workers.

Previous studies have analyzed various aspects of the FFP such as supply chain dynamics, redressing gender-based violence, and effective educational approaches (Rosile et al. 2021; Monacello, 2020; Figart, 2017; Marquis, 2017; Asbed and Hitov, 2017; Asbed and Sellers 2013). The rights-based, worker-driven model has been recognized as effective in enforcing labor standards (US Department of Labor, 2022; LeBaron, 2020; Fine and Bartley, 2019; Asbed and Hitov, 2017; Kunz et al. 2023) and has been shown to be more effective than the voluntary stakeholder model (MSI, 2020). These studies are generally descriptive, with little explicit theorization, and do not directly address the responsibility networks and accountability system wherein the workers' rights are articulated, consequences specified and enforced.

#### 4. Critical reflexive methodology and data analysis

A critical qualitative methodology was applied in a single case study design (Alvesson and Sköldbberg, 2018). The primary data sources were the CIW and FFSC websites,<sup>14</sup> previous literature particularly Marquis' (2017) research monograph chronicling the CIW's historical development, and document analysis. The insights gained from the primary analysis were confirmed and supplemented by 22 semi-structured, in-depth interviews, seven observations, and a focus group. Interviews were conducted with actors associated with the FFP including former farmworkers, the CIW staff, FFSC auditors and director, grower management, supervisors, and a buyer representative (see Appendix A). The fieldwork<sup>15</sup> was undertaken in July, August and September 2019. The interview format followed from preliminary information gathered from publicly available documents, especially the CIW website, observations, conversations, and a review of the accountability processes as well as knowledge of the history of the agri-business sector, the CIW and the FFP. The fieldwork was conducted at the FFSC office, FFP-certified farms and at the CIW headquarters. During the interviews, critical reflection was encouraged "to facilitate better talk across groups with different perspectives" (Brown 2009, p. 327). The focus group was conducted with the FFSC staff concerning the history, evolution and training approach employed as part of the FFP. Steps were taken to ensure a respectful and safe engagement space. Consent was gained, confidentiality assured, and permission requested to record the conversations were applicable. Attempts were made to ensure clear communications and that the comments correctly understood.

Deductive and abductive analytic reasoning were employed. First, the data were analyzed deductively to determine if the primary elements of CDA were present. Once we established that the CDA elements were present, we engaged the data abductively, using a critically reflexive perspective in an ongoing dialogue between the CDA framework and the empirical data with an intentional awareness of the political (Alvesson and Sköldbberg, 2018). The CDA framework provided the structure of the coding and analysis processes. The historical documents and website data were analyzed and classified using the CDA framework. Observation notes, interview and focus group transcripts, and documents were coded iteratively. The analysis identified the CDA components that were reflected in the data. Analysis of the fieldwork was ongoing and consisted of several rounds of coding, interpretation, critical interpretation, and critical reflections. The descriptions, meanings and politics associated with the responsibility network and accountability system were identified, analyzed and contextualized. All but one of the CIW interviewees were former farmworkers, and some have been directly involved over the years in developing, gaining recognition of, and implementing the FFP. In referring to the agonistic parties, we use the terms "workers" and "the CIW" interchangeably in that the workers make up the CIW and the CIW is run by workers and former workers.

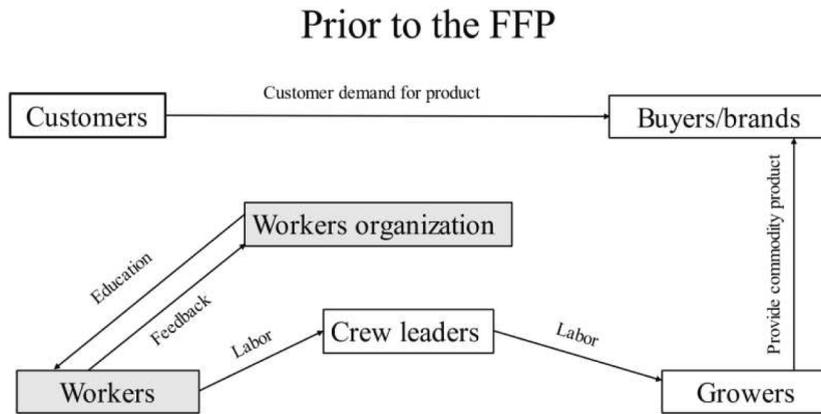
Next, we investigate politicizing migrant farmworkers' rights regarding a fair and humane work environment to better understand the dynamics of progressive social change. We employ elements of the CDA framework, as depicted in Figs. 1 and 2, to examine the

<sup>13</sup> The Fair Food Program is a worker-driven program developed and run by the CIW that requires participating growers to comply with the Fair Food Code of Conduct. The Fair Food Code of Conduct, initially developed by farmworkers of the CIW, is reviewed and adapted seasonally by the Fair Food Program Working Group, which consists of members of the CIW, Fair Food Standards Council, and participating growers. The Fair Food Standards Council is an independent monitoring body that ensures compliance through various remedial mechanisms. Participating buyers sign a legally binding agreement with the CIW, committing to purchase only from compliant growers and to pay the Fair Food Premium (a penny per pound) to farmworkers.

<sup>14</sup> <https://theCIW-online.org>; <https://www.fairfoodstandards.org/>.

<sup>15</sup> The field study was conducted as part of a wider project led by the UN Human Rights Office. <https://www.ohchr.org/en/business/ohchr-accountability-and-remedy-project/phase3-non-state-based-grievance-mechanisms>.

## Panel A.



## Panel B.

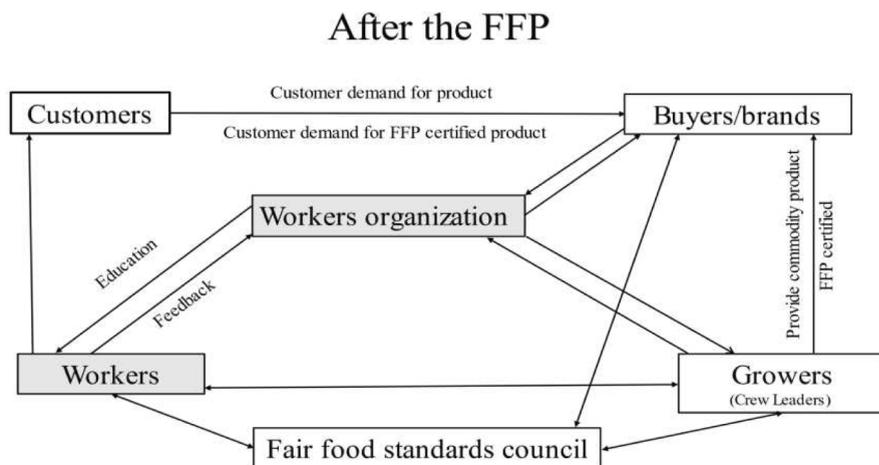


Fig. 3. The relationships among the primary actors.

formation and implementation of the FFP as it makes visible the contestable that is presumed otherwise, brings the contestable into the political arena, and gives voice and power to traditionally underrepresented groups through an accountability regime. We examine the development of the responsibility network, gaining insight into how the uncontested treatment of the farmworkers was made visible and politicized. This politicizing of the workers' plight is preliminary to, and part of, developing the associated accountability system and reflects a process whereby the workers claim their voice and exercise power in a situation where they previously had neither. First, we address the responsibility network and then discuss the accountability system associated with the FFP.

##### 5. The responsibility network – Making the uncontested contestable

We consider the politics of accountability by focusing on the development of the responsibility network (see Fig. 1) and the

emerging evaluation criteria that provide the standards to which the growers are held accountable. We identify the affected parties and articulate their relationships before and after the implementation of the FFP. We discuss the context within which the political engagement among the parties took place and how it changed over time. We consider the prerequisite political struggles and illustrate the importance of creating a context amenable to developing and implementing a meaningful, worker-oriented accountability system. We surface the political by analyzing the development of the FFP-associated responsibility network developed through the antagonistic and agonistic engagement among the workers, growers and buyers. Contested issues between the growers and the workers as well as the associated evaluation criteria are summarized in Appendix B.

### 5.1. Affected parties – Identifying the “we” and the “they”

The primary parties in the wholesale tomato market are the buyers, grower organizations (including farm management and supervisors), crew leaders, and workers. The Florida tomato market consists of a relatively small number of large (corporate) buyers (e.g., fast food, grocery chains, food service organizations) that have significant influence over the price paid to the growers. Tomatoes are a small component in the buyers’ overall product line and cost structure. The growers vary in size and, as commodity suppliers, face significant market pressures from competing growers and foreign competition. The buyers can exert significant pressure on the growers. Product differentiation is difficult in this commodity market, so the growers are forced to reduce their production costs, labor being a major variable production cost (ILO, 2017). The growers own the means of production and generally operate as independent entities; however, through their trade associations such as the Florida Tomato Growers Exchange (FTGE), they can have significant influence over the wages paid to the migrant workers.

A crew leader assembles and supervises one or more work crews of 40–50 workers. Traditionally, the workers were not employed by the grower. The growers contracted with the crew leader, who was responsible for, and to, the members of the work crew. The crew leader provided transportation to and from the work site, supervised the workers’ activities, received compensation tied to the productivity of their crew, and dispensed the workers’ wages.

A supply chain analysis indicated that the most powerful players, with by far the largest margins, are the buyers (e.g., McDonalds, Walmart, Whole Foods) given that they purchase large quantities of products and have many suppliers to choose from, both domestic and international. As noted above, most workers have various levels of immigration status and, thus, limited access to government programs and legal processes (also see Costello and Freedland, 2014). Given that the workers, especially those recently arriving in the US, do not have opportunities to market their skills, lack language competencies and/or may have irregular immigration status, they have few employment opportunities in other sectors. The availability of migrant farmworkers and the lack of alternatives create a situation where the growers and crew leaders have an advantage when dealing with the workers (also see Costello and Freedland, 2014; Marquis, 2017).

### 5.2. Hegemonic and counterhegemonic positions

The dominant hegemonic ideology operates within the context of neoliberalism and the tenets of market capitalism. Property rights ensure that the owner has control over the use of their property to the extent not prohibited by law. Resources are best allocated by market forces operating free of regulatory constraints, and the participants’ actions are motivated by their enlightened self-interests. Buyers are not held responsible for what goes on in growers’ business. Growers are not held responsible for how subcontractors (crew leaders) acquire or treat the workers or the living conditions of workers beyond the workplace. Workers are subject to market forces that provide the most efficient allocation of scarce economic resources. Thus, the market dictates the wage rate for migrant labor. Workers are presumed to be free to find alternative employment with better pay or to continue to work for the prevailing wage rate. A counter position might be termed a mediated market morality based on humanistic principles of human rights, decent working conditions and the inherent dignity of human beings. The opposing positions of the workers (we) and the growers (they) identified in our analysis are outlined in Appendix B.

Next, we describe the antagonistic political landscape prior to the FFP and how it changed from one dominated by the growers, crew leaders and buyers to a somewhat more agonistic one through the implementation of the FFP, as the workers have gained significant influence through the preceding political struggles leading to the implementation of a rights-based, worker-driven accountability system. As described in more detail below, Panel A in Fig. 3 represents the relationships among the primary actors before the FFP, and Panel B represents the relationships among the primary actors after the FFP.

### 5.3. Antagonism prevails, but...

We discuss the antagonistic context initially confronting the CIW and events that led to it moving toward a more agonistic one. Almost none of the CIW’s antagonists began to recognize the workers without some form of external force or coercion being applied, and only after such recognition could agonistic dialogue and debate begin in earnest. The engagement strategies are part of the political process of making visible the working conditions of the workers and politicizing them by bringing these contested issues into the political/public arena, providing necessary groundwork for implementing an effective accountability system.

#### 5.3.1. Growers

The CIW’s early attempts focused on growers, even after it soon became evident that growers lacked power within a top-down-buyer-driven supply chain (Mieras and McGrath, 2021). To get the attention of the growers, in the early stages (mid-1990 s), the

CIW engaged in work stoppages, hunger strikes, marches, etc. However, the workers could not sustain work stoppages due to their lack of resources. Even though they had been involved in human slavery investigations and convictions and the CIW engagement campaigns were gaining some media exposure and public attention, the growers did not respond to public opinion. On the contrary, these tactics seemed to increase the growers' deep and long-standing resistance to any change. The workers were viewed as merely an input to the production process. "...[T]he entire industry refuse[d] to recognize us as humans by referring to us as tractors" (the CIW\_11). As agonistics anticipates, antagonistic relationships between the growers and the workers seemed to be degenerating into emotional and moral conflicts where meaningful dialogue and debate are not possible, and coercion and force become the only means of engagement.

The FTGE aggressively opposed engaging with the workers. During US Senate hearings in 2008, FTGE made it clear that they would not cooperate with the CIW despite the growing number of buyers joining the FFP (Marquis, 2017, p. 77). However, during their testimony, FTGE publicly acknowledged a need to recognize some responsibility for what took place in their fields and to certify their compliance with acceptable business practices. These statements indicated that the growers, as a result of public and economic pressures, were beginning to redefine their scope of responsibility.

"The growers" was not a homogenous group, even if they appeared to present a united front through FTGE. The move toward agonism was facilitated by two growers joining the FFP, though for different motivations. In 2009, one of the growers joined to gain market share. Following this, FTGE seemed to recognize that the solidarity of the growers might be weakening. The second grower, Pacific Tomato Growers (PTG), was reportedly motivated by not only market considerations but also a sense of moral responsibility that facilitated the development of an agonistic relationship with the CIW (Marquis, 2017, p. 91ff).

PTG had held a hostile attitude toward the CIW, refusing to meet with them for years. (Marquis, 2017, p. 92). Primarily from the public response to the revelation that enslaved humans were working in their fields,<sup>16</sup> the PTG board agreed to have someone meet with the CIW. Again, the meeting reflected the antagonistic attitude of both parties. (Marquis, 2017, p. 94) However, Jon Esformes', the incoming head of PTG, acknowledgement of the company's responsibility to the workers as well as the economic realities was a significant step in developing an agonistic relationship with the CIW. Marquis (2017, p.96) quotes one of the leaders of the CIW indicated that the meeting with Jon was the first step in meaningful engagement with the growers. "We were standing on common ground at last, looking for a solution to everything that had happened over the course of many years." Another founder of the CIW stated that: "For years we have been adversaries. We had been two groups that believed their interests were ... forever ... against each other. And yet, once we got the chance to sit down as people and talk ... [we made] that human connection that just never existed before for us as an organization with anybody on the other side of the battle lines." (Marquis, 2017, p. 96).

As discussed below, the result reflects the possibilities of agonistic discourse and is an example of its transformative potential through reformulating the contested space and issues and modifying self and group identities. PTG joined the FFP in 2010 followed by another grower, and then the FTGE joined the FFP. This was the beginning, in earnest, of an agonistic relationship with growers. Though there were still fundamental disagreements and irresolvable conflicts, they began to work toward the objectives of the FFP – fair pay, workers' rights, dignity and workers having a voice in issues that affected them. The parties began the agonistic dialogue and debate associated with implementing the requisite accountability system whereby the growers can be held responsible for what happened in their fields – a system that not only would determine the "rules" and whether they were being followed, but also had the potential to develop understanding and trust among the participants. What had previously been seen as uncontested was being contested by the workers.

### 5.3.2. Crew leaders

The crew leaders had a relationship with the CIW similar to that of the growers. The claims of dishonest and unfair treatment by the workers were summarily ignored (Marquis, 2017, p. 27). Prior to the FFP, the growers contracted with the crew leader to supply workers. The growers decided which crew leaders they contracted with and claimed no knowledge or responsibility for how the crew leader retained or treated the workers. The growers saw "the workers as part of the crew leader's work force." (FFSC\_2) While the CIW undertook work stoppages and boycotts against the actions of the crew leaders, after initial confrontations, they did not attempt to negotiate with the crew leaders. The FFP recognized the grower as responsible for what took place in their fields and was designed to hold the grower accountable for the crew leaders' treatment of the workers. For example, one of the stipulations of the FFP is that the workers are employed by the grower instead of subcontracting with the crew leader, significantly reducing the power the crew leaders over the workers.

### 5.3.3. Buyers

The CIW's relationship with the buyers also was an antagonistic one. The buyers contacted by the CIW initially refused to talk with the workers even as the CIW began public campaigns to raise awareness of the workers' plight and to pressure the buyers to accept some responsibility for what was taking place in the fields. "[The buyers] think that they are far removed from responsibility by simply saying that that's another industry that has nothing to do with us." (CIW\_11) The CIW's first major public campaign directed at a major buyer was a boycott of Taco Bell, which led to Taco Bell's willingness to recognize the CIW and join the FFP. The boycott lasted almost 5 years beginning in 2001 and included various campaigns and "counter-accountings" designed to gain public support and to associate the corporation with the abuses that were occurring in the fields. A major turning point occurred when 22 high schools and universities across the US withdrew or threatened to withdraw contracts permitting Taco Bell to operate on their campuses. Other campaigns and

<sup>16</sup> Reported in a 20 December 2008 newspaper article in the *Fort Myers News-Press*.

boycotts directed at other buyers were also undertaken.<sup>17</sup>

As a result of Taco Bell's willingness to recognize the CIW and to begin negotiations regarding fair pay and facilitating workers' rights, the relationship with the buyers began to change from antagonistic to agonistic. The parties agreed to negotiations regarding the rights-based, worker-driven standards of behavior and associated accountability systems consistent with the tenets of the FFP. However, the relationship between the workers and the buyers was still generally adversarial. The majority of the FFP participating buyers did not sign onto the program without some type of targeted pressure. The buyers still maintained their dominant power position relative to the CIW and the growers. They were still focused on maximizing shareholder value whereas the CIW was focused on improving the workers' lives.

#### 5.4. Surfacing the political

The CDA framework points to the political processes that precede the actual implementation of FFP and the associated accountability system. The major CDA components provide the context and content of the responsibility network that, in turn, is a prerequisite for the accountability system's evaluation criteria. Understanding and specifying these components and their transition can be useful in surfacing the political by making visible the contestable issues and bringing them into the public arena. Demonstrating the politics of accountability can assist in developing, deploying and evaluating the activist programs that are undertaken to facilitate change in areas where some primary participants have traditionally had little or no voice or power. Understanding the transition also provides the context and content for the accountability systems required to successfully implement and sustain the programs in contested domains. Examples of the contested issues (key signifiers), the positions taken (chains of signification) that make up the political frontier, and their representation as evaluation criteria (responsibility network) are presented in Appendix B.

The neoliberal hegemony provides the context wherein the political frontier is constructed and gives meaning to the contested issues that separate the actors into groups of "we" (workers) and "they" (buyers, growers, crew leaders). The workers' position is basically reflected in the humanistic conceptualization of the rights and dignity of human beings. An articulation of the workers' position in constructing the political frontier is outlined in the FFP Code and relates primarily to fair pay, dignity and human rights, and a voice on issues that affected the workers. Our discussion is directed toward the political frontier between the growers and the migrant farmworkers. This does not imply that there was no prior contestation; however, the power differentials were so significant that the workers' voices could be easily ignored, and their conceptualization as a commodity input to production go unchallenged. As the workers became aware of their rights and their strength in collective action, the workers began to realize that the situation could be otherwise and to collectively articulate and act on their grievances. Again, while we might associate a position with a group (growers, workers, buyers), we recognize that the groups are not homogenous and that individual members may vary in the positions they hold. It is these "deviants" that can be the catalyst for change as the chains of equivalence evolve and the power relationships shift.

As noted above, while the growers and the workers might use the same words in referring to contested issues, their meaning/interpretation by the workers and the growers might be different, depending on their needs, experiences and interests. The struggle over meaning reflects the political issues and processes at play in a contested space. As the meanings and relative importance (chains of signification) associated with various conceptualizations of words/issues (key signifiers) change, new understandings and evolving self-identities can enhance the possibilities for shifts in alliances (chain of equivalence). The new (possibly temporary) coalitions can alter the extant power relationships leading to changes in the social and material relationships among, and within, the associated parties.

Drawing on the preceding discussion, we consider the uncontested contestable issues that make up the political frontier separating the growers and the workers and how they change over time. The workers' (counter-hegemonic) positions are counterposed with the market-oriented (hegemonic) ones of the growers and buyers. First, we identify the key signifiers, associated chains of signification and the chains of equivalence and specify the political frontier in place in the early to mid-1990 s, which reflected the neoliberal, market-based position of the growers and buyers. Next, we consider the changes in the chains of signification and chains of equivalence that resulted in the current political frontier. The elements of the political frontier reflect the salient contested issues. The current, local "resolution" to these issues emerges from the agonistic engagement among the interested parties. The positions on the contested issues established through this political process constitute the components of the current responsibility network and are the evaluation criteria contained in the current rights-based, worker-driven accountability system.

We argue that the changes along the political frontier reflect the results of strategies and tactics of the CIW that (1) rendered contestable the concept of "migrant farmworkers," and their working conditions, that were initially assumed to be uncontested and (2) re-presented and positioned these contested issues within the political/public arena. Understanding this political process provides insights into the shifts in the power constellations (chains of equivalence) that led to changes in the social and material relationships among the various parties and represents a set of necessary conditions from which an effective accountability regime emerged.

##### 5.4.1. The political frontier prior to the FFP

Our analysis indicates that the crucial contested conceptualizations (key signifiers) are "migrant farmworker" and the responsibilities regarding the worker's wellbeing. Positions on contested issues follow from the conceptualization of the "migrant farmworker" and associated responsibilities. Change, or not, occurs as the meanings and relationships along the political frontier

<sup>17</sup> For a more complete discussion of the campaigns and boycotts see Marquis (2017, esp. Chapter 3) and the CIW website, <https://the CIW-online.org..>

change, or not, regarding, for example, the parties' understanding of "fair treatment" and "fair working conditions" that might include fair pay, benefits, working hours, equal opportunity, and employee safety. The salient political issues were traditionally defined by the growers and the buyers because of their significant power advantage and reflected the work environment faced by the workers. Those in power, in a sense, dictated the neoliberal status quo, and the associated rights and responsibilities, which were deemed "uncontestable".

The growers defined the "migrant farmworkers" as a cost of production to be minimized. They accepted little to no responsibilities for the workers other than those demanded by the market for agricultural labor in their area and those required by law, when the laws were enforced. As one of the FFSC investigators observed, "before the Program, growers often absolved themselves of these responsibilities and left the crew leaders to handle hiring and registration, paying workers, etc. This, in turn, created a gulf between the growers and harvesters". Also, regulation by the state was overall ineffective. "As workers from the field, we tend to be invisible, ignored constantly by the government." (CIW\_11) The workers were seen as primarily responsible for their wellbeing.

Little in the farmworkers' self-identity or conceptualization of their subordinate position within the agricultural industry differed from the positions described above. The crew leader had almost total control over the workers, and the workers recognized the crew leader as "boss". (FFSC\_2) The growers controlled the workplace. The workers were intimidated and punished if they attempted to initiate change. The punishment could be physical (beaten, sexually assaulted, shot) or economic (pay withheld, blackballed, accommodations withdrawn). A single worker was expendable and powerless. There was little recognition or hope for change. The workers were not organized, nor did they seem to be aware of possibilities beyond the status quo and how change could be accomplished, for example, through collective action. "...[T]he workers really, you know, for so long, and I worked in the industry for many years...we would just accept things whatever was thrown at us with a *echado*, bent down...with our heads bent down." (CIW\_13) The status quo was deemed uncontestable.

#### 5.4.2. The politics of change – From antagonism to agonism

*The politics of change involves making the previously uncontestable contestable, bringing the contestable into the political/public arena, and giving power and voice to the farmworkers.* The politics of change provide the context wherein an accountability system can emerge. Constructing the agonistic political action space is an ongoing and iterative process involving engagements among the workers, buyers and growers. We illustrate the politics of change using the CDA concepts in considering the emergence of the agonistic political space within which the responsibility network is constructed. An agonistic political action space is seen as necessary, though not sufficient, for a meaningful accountability system.

The responsibility network reflects the migrant workers increased collective political awareness and their expanded understanding of the "migrant farmworker" and the associated rights and responsibilities. Two primary components in increasing the workers' political awareness are education and engagement. Education begets the political in that the previously perceived uncontestable issues are recognized as contestable and, if contestable, subject to change. The CIW employs Freire's (1985a,b) popular education methods<sup>18</sup> to increase the workers' awareness regarding their rights, how to claim them as well as the possibilities regarding change. One of the CIW founding members stated that "Freire is, as you know, one of the single most important intellectual, and practical, inspirations for the model itself, its worker-driven essence being an expression of the popular education DNA passed on from his seminal work."

The CIW also engaged in programs, strikes, boycotts and campaigns that illustrated the power and possibilities of collective action. Through the education programs and various successful engagements, the workers came to understand the importance and influence of their acting collectively to address grievances. The workers' identity, individually and collectively, began to change. The workers began to re-conceptualize the "migrant farmworker" and the contested issues along the political frontier developing alternative positions challenging the status quo. The farmworkers began to see themselves more clearly and assertively as human beings with rights and deserving of respect. "...[W]hen the program came, we [workers] were able to lift our heads up and to be seen and be heard. So, it wasn't just about having voices but really having our voices heard, which is what the companies have to do to be able to participate in the program." (CIW\_13).

By making the previously uncontestable contestable, the workers began to claim their right to fair treatment, a living wage and a voice in decisions that affected them. Through their campaigns, boycotts and other engagement activities, the workers began to raise public awareness and stimulate political debate regarding their claims. For example, instead of accepting the initial position that the individual worker was solely responsible for their wellbeing, the workers came to understand that all members of society, especially those who were part of the food supply chain and the ultimate customer, have a responsibility to ensure that no one benefits from illegal actions or exploitation at any point along the supply chain. "Anyone [who] benefits from the suffering has a responsibility to end it." (CIW\_11).

Before the public campaigns undertaken by the CIW such as the national boycotts, the public appeared to be generally indifferent and uninformed regarding the migrant farmworkers' conditions. Through the CIW's actions and confrontations (e.g., "Were the tomatoes on your Taco Bell taco picked by slave labor?"), public media, politicians and various members of civil society (e.g., faith-based groups, students, etc.) became more aware and involved in the issues surrounding the plight of the migrant workers in Florida. As a result, these groups seemed to incline toward the counterhegemonic understanding of the "migrant farmworker", which changed the composition of the chain of equivalence associated with the workers' position. This counter-position acquired more purchase and power through both public opinion within civil society and, more specifically, the buyers' customers.

<sup>18</sup> See Shivji (2022) for a discussion of the CIW popular education program.

Significant media coverage of the CIW's campaigns was critical in increasing public awareness. There were literally thousands of related newspaper articles, press releases and wire service distributions from 2003 to 2011 appearing in campus newspapers and local, regional, national and international newspapers ranging from the South Bend Tribune to The Guardian, from the Los Angeles Times to the New York Times. For example, in 2003, the Los Angeles Times published an article titled "Florida Farm Workers Picket Taco Bell", The Capital Times in Madison, Wisconsin published "Taco Bell Tomato Pickers Protest 'Sweatshop'", The Guardian published an article titled "Taco Bell Tomato Pickers on Slave Pay: Dispute over poor pay by contractors highlights plight of immigrant workers," In 2004, U.S. Newswire reported that UN High Commissioner for Human Rights, the National Council of Churches and Oxfam America were joining the CIW to bring attention to human rights abuses of farmworkers in America's fields. In 2008, The Atlanta Journal-Constitution reported on the activists lobbying of national legislators for the Florida tomato pickers. Knight-Ridder/Tribune Business News covered the Senate hearings regarding Florida labor growers' mistreatment of migrant labor. In 2009, U.S. Newswire reported on the Florida governor's support of the workers. Following the National Council of Churches, in 2004 the United Methodist Church voted to remain part of the Taco Bell boycott, and in 2006, the Presbyterian Church (USA) reaffirmed its commitment to the CIW's efforts (See <https://www.npr.org/2005/06/16/4706271/fast-food-deal-a-big-win-for-small-migrants-group>, and <https://theCIW-online.org>).

The chains of equivalence began to shift. As more (potential) customers joined the counterhegemonic camp, the buyers recognized the need to modify their position regarding their responsibilities for "migrant farmworkers" and their "definitions" of "safe and humane workplace conditions" and "responsibility for modern-day slavery in the fields" and to signal to their customers that they were changing their position. These events were taking place within a sociopolitical and historical context. The Rana Plaza disaster, the revelation of sweatshops and the use of child labor associated with the textile and technology industries also made the buyers and the public more sensitive to, and receptive toward, the need for major corporations to take more responsibility for what was taking place in their product supply chains.

In response to the pressure arising from the CIW campaigns, the buyers agreed to negotiate with the CIW. This reflected a significant shift in the political power dynamics and initiated an agonistic relationship between the buyers and the CIW. There were still fundamental differences that, within the current neoliberal market-based context, will not be resolved, but within that context there would be a commitment to dialogue and debate, listening and learning, not necessarily consensus.<sup>19</sup> Through their negotiations with the CIW and their relationship with the growers, the buyers appeared to change their conceptualization of the "migrant farmworker" and influenced, and were influenced by, the evolving understandings of issues such as "fair pay", "safe and humane workplace conditions" and "responsibility for modern-day slavery in the fields."

PTG's "deviant behavior" was a catalyst in developing an agonistic relationship between the growers and the workers. PTG began to reevaluate the "meanings" (signification structures) the growers assigned to "migrant farmworkers" (key signifier) and began to acknowledge the legitimacy of the workers' grievances. As a result, PTG's position within the constellation of actors began to shift, followed by other growers. The CIW's antagonistic attitude toward the growers also began to shift toward an agonistic one. Over time, the agonistic relationship between the growers and the CIW moved closer to mutual understandings and shared goals and values. The FTGE and the CIW began to find common ground in the meaning they assigned to specific issues such as fair pay, working conditions, and other contested key issues. The struggles and the outcomes reflect the possibilities of agonistic discourse and illustrate the transformative potential through reformulating the contested space and issues and the influence of, and on, self and group identities.

Through the engagements of the CIW with the growers and buyers and their (non)responses, the contestations created and clarified the positions along the political frontier and enhanced public awareness of the formerly uncontested issues. In some sense, PTG's engagement with the CIW reflects stages in moving from antagonism to agonism. Personal values, a sense of responsibility and experience combine with motivating (opposing) forces, making visible what had not been previously recognized and bringing into being new possibilities. In this case, "better", or at least more agreeable, responses to the issues that emerged. These responses provided the basis for developing an effective accountability system for monitoring the activities of the buyers, growers, and workers and giving the workers more voice and power. The relative transition from antagonism to agonism provides the context within which the responsibility network is constructed, and both are a prerequisite for developing an effective accountability system.

The responsibilities were (re)allocated along the supply chain. The growers recognized, and reluctantly accepted, the primary responsibility for the workers' treatment. The articulation of these responsibilities in the Code reinforced and moved beyond basic legal requirements and eliminated the ability of the growers to abdicate their responsibilities by "subcontracting" with the crew leader. As noted in Fig. 3, panel B, the grower is now responsible for the actions of the crew leader.

One of the FFSC investigators noted the change in the growers' and the workers' conceptualization of the "migrant farmworker".

I think it is essential to underscore the framework of the Program and highlight the transformative power, especially in the way in which employers (growers) see workers... [The direct hire] requirement has entirely changed how growers see workers and vice-versa. This allowed the workers to see themselves as part of the company, which they are. Similarly, growers who would otherwise see workers are part of the crew leader's workforce now see them as being their employees, their workforce... The shift in paradigm did not happen right away... [but] represents a monumental change in the mindset of the growers. (FFSC 2)

We propose that this change reflects, and facilitated, the evolution from an extremely antagonistic relationship to a more agonistic

<sup>19</sup> While consensus is not the final intended outcome of agonistic based CDAA, the process recognizes the possibilities for the co-creation for transformative change within agonistic engagement and the possibility for "contingent" agreements. This pragmatic approach seems consistent with Mouffe's conceptualization of agonistics (See [Wingebach, 2011](#)).

one and a shift in both group and self-identities of the growers and the workers.

The growers improved their image as employers with the public, improved the quality and stability of their workforce, and gained guaranteed access to a significant group of buyers. The buyers were the most powerful entities because of their market power. In effect, they agreed not to purchase tomatoes from uncertified growers and that the FFSC would evaluate the extent to which the grower was meeting the responsibilities set forth in the Code, which reflects the evaluation criteria associated with the workers' responsibility network. The buyers accepted the rights-based, worker-driven evaluation criteria as an articulation of the workers' rights and supply chain participants' responsibilities. In addition, the buyers agreed to pay a penny per pound premium to the workers. The buyers also, in effect, "outsourced" the responsibility, and the costs, for holding the growers accountable to the FFSC. The workers gained the ability to hold the growers accountable for fulfilling the agreed-upon responsibilities by articulating the salient evaluation criteria and implementing an effective accountability system administered by the FFSC.

While the dominant neoliberal hegemony was not being replaced, the buyers' relationship with the CIW shifted from an antagonistic one to an agonistic one. The supply chain power dynamics associated with the positions along the political frontier changed. Some of the power of the market forces were effectively reallocated to support a humanized reconceptualization of "migrant farmworker" and a reallocation of responsibility along the supply chain. The buyers' agreement to purchase tomatoes only from growers compliant with the Code provided the consequential outcomes necessary to motivate the growers to accept responsibility for working conditions and for the implementation of an effective accountability system. It is to this accountability system that we now turn our attention.

## 6. Rights-based, Worker-driven accountability system

An effective accountability system is seen as the linchpin in the successful implementation of the FFP. "It all comes back to the enforcement mechanisms.... It's the only way people within a historically inhuman context will be seen, heard, and treated as humans" (FFSC, 1). We found these sentiments expressed, to some degree, in all the interviews. The need for monitoring and enforcement recognizes the irresolvable differences between the interests of the buyers, growers, farm management and crew leaders, and the workers. While the relationship might have become agonistic, conflicting interests and power differentials remain. Effective accountability systems, that is those with meaningful consequences (Dillard and Vinnari, 2019), can facilitate agonistic relationships and result in enhanced understandings and creative responses in addressing contested issues as they arise. To presume consensus would be unrealistic and dysfunctional, increasing the possibility of disadvantaging (silencing) the workers.

The accountability system and the associated FFSC audit are the means of granting and ensuring that the workers have a voice and power regarding their rights and wellbeing. *The Code of Conduct is a tangible expression of the contestable conditions and issues, formerly treated as uncontestable, that have been brought into a public arena through the antagonistic and agonistic engagements between the workers, growers and buyers.* The accountability system translates "meanings" into actions that affect the material wellbeing of the workers. We discuss the specific evaluation criteria incorporated and articulated in the accountability system (Appendix B) as examples of those criteria stipulated in constructing the responsibility network and codified in the Code. These evaluation criteria reflect a (re) conceptualization of the "migrant farmworker" as a human being with certain rights and accompanying responsibilities and are critical components in an effective accountability system operating within a neoliberal context.

The powerholders have accepted, albeit reluctantly and not without coercion, some responsibility for the fair and humane treatment of the migrant farmworkers. The growers accepted responsibility for what happens in their fields by agreeing to operate according to the stipulations set forth in the Code and recognizing the workers as accountholders. The growers also agreed to provide compensated time for the CIW worker education and to abide by any sanctions that the FFSC deems appropriate for violations. As written in the Fair Food Code of Conduct, "Participating Growers will implement a system acceptable to the CIW for informing and educating their Qualifying Workers, on the Participating Grower's premises and on company time, of the Qualifying Workers' rights under all applicable laws, codes, and regulations, including this Code". In addition, "A Participating Grower shall address to the satisfaction of the FFSC every Code violation identified in the course of an audit through an approved Corrective Action Plan and/or Complaint Resolution". (FFSC, n.d.) For example, if a crew leader is involved in a case of modern-day slavery and human trafficking, the growers agreed to ban this crew leader for life. The buyers accepted some responsibility for what happens along the supply chain, agreeing to pay the workers a penny-per-pound premium and not to purchase tomatoes from uncertified growers. The workers' lack of power is still significant but is ameliorated to some extent by a rights-based, worker-driven accountability system.

From a CDA perspective, the Code reflects the understandings gained and positions arrived at in constructing the responsibility network. The key signifiers and the associated chains of signification articulated by the workers (accountholders) are translated into rights-based, worker-driven evaluation criteria for which the growers (powerholders) are held accountable.

Workers were historically viewed, and, to some extent viewed themselves, as mere inputs to the production process and deemed responsible for their own wellbeing. As shifts in the political terrain occurred, the chains of equivalence began to shift toward the counterhegemonic conceptualization of the migrant farmworker. Pressure was directed toward changing the status quo, which was no longer deemed uncontestable. The requirements and violations specified in the Code codify the chains of signification that motivated and reflected the alliances that facilitated the re-formulation of responsibilities across the supply chain. As key signifiers such as "forced labor" and "human slavery" became associated with the buyers and the growers, not just the crew leaders, questions arose as to who was responsible for these actions and how to modify the responsibility profile along the supply chain to improve the plight of the workers as well as the integrity of the industry.

By agreeing to the terms of the FFP, the buyers shifted the accountability responsibilities onto the FFSC-administered accountability system. According to a FFSC financial auditor:

they've [the buyers] been able to outsource that accountability. Them [the buyers] being held accountable is now on the back of the FFSC and the CIW because their supply chain is in our hands and monitoring tomatoes is now our responsibility and no longer theirs. So, they've gotten the benefit of accountability, and we've done the leg work, and I'm not saying that this detracts from any goodwill they may have had for joining the program. I just feel like the accountability nowadays is really in our hands. (FFSC\_10)

The Code articulates the requirements regarding the grower's responsibilities (evaluation criteria) concerning workplace practices by which the FFSC determines whether the grower is in compliance with the FFP standards. Violations are investigated and associated corrective actions are implemented. The Code specifies the consequences of violations as well as appeal procedures. As noted above, the key signifiers and their associated chains of signification reflected in the Code follow primarily from the workers' positions along the political frontier. The current agreements establishing these positions are possible because the chains of equivalence, and thus the power relationships, shifted over time as a result of increased public awareness of the plight of the workers and the ability to tie responsibility for what was happening in the fields to various parties along the supply chain. The accountability criteria reflect the acknowledgment that migrant farmworkers are human beings entitled to rights and to be treated fairly, with dignity. "Since the Program requires that all workers are registered and placed on the company's payroll, growers began seeing workers as part of the company...growers who would otherwise see workers are part of the crew leader's workforce now see them as being their employees, their workforce." [FFSC\_3] The workers control their timecards through a required digital monitoring system, and wages are paid directly to the workers. The annual audits by FFSC validate the timecards and associated payments to the workers and verify that the growers are otherwise maintaining accurate accounting systems.

The chains of signification relating to the wellbeing of the migrant farmworker as an employee include workplace issues. The Code stipulates that "Participating Growers will provide opportunity for advancement, including the ability for Qualifying Workers to move from fields to other types of employment with the Participating Grower, including management positions, and will regularly communicate these opportunities to Qualifying Workers" (FFSC, n.d.). The Code further states that "If housing is provided by a Participating Grower, it must be voluntary and comply with the law, and the cost for such housing to the Qualifying Worker cannot reduce the Qualifying Worker's net wages below the minimum wage or be increased other than to reflect increases in the cost or quality of the housing" (FFSC, n.d.). These stipulations reflect the workers' understanding of the sources and remedies of these issues as the workers became aware of their rights through the CIW education programs and can articulate them.

Worker education and involvement are an integral part of the accountability system. The Executive Director of the FFSC stated that she doesn't "know what kind of audit can be accomplished unless you have an educated workforce, ...but if you have an educated worker-base that knows that you can genuinely protect them from retaliation, it's a different ball game all together". [FFSC\_1] The accountability system becomes worker-driven as the workers come to understand that their rights are reflected in the Code and Guidance Manual and the options available to them to report issues without fear of retribution or retaliation.

Initially, the education sessions were resisted by some of the growers. They argued that "we already did it last season...Why do we have to do it again?" [CIW\_12] Now, according to a CIW education coordinator, the growers are "more engaged in the process so we've definitely seen that shift significantly" [CIW\_12], and the sessions have become more a part of farm operations. One of the former farmworkers observed: "something like this has never existed before and it's something that in the past would never happen where anyone was allowed to come into the field and talk to the workers about their rights". [CIW\_14] Examination of the instructional materials and education session observations noted the attendance and attention of the workers and the efficacy of the presentation. The session covered the aspects of the Code, and the necessity to report all issues stressed. The multiple reporting alternatives were explained, and contact information was provided. The "Fair Food Program 2021" (FFSC, 2021, p. 12,44) reports that since 2013–2014 all growers have complied with the worker-to-worker education requirements. For the period from 2011 to 2019, 1,108 education sessions have been held with a total of 72,311 workers attending, and 312,300 copies of "Know Your Rights and Responsibilities" booklets have been distributed to workers.

Interviews with grower management, FFSC staff, and the CIW staff, and field observations evidenced the thoroughness of the audit process. One member of company management stated "you can't hide anything. FFSC audits are much more involved and much more work for everyone...but they are effective" [G2] at enforcing the Code. Every farm in the program is audited at least once a season. During field audits, auditors "speak to at least 50% of the workers, even more on smaller farms" [FFSC\_1] and management does not play a role in determining which workers are interviewed by auditors. As noted above by the Executive Director of FFSC, worker reporting of violations is critical to the success of the accountability program. Since the beginning of the program in 2011, 346 field audits, 281 financial audits, and 249 management audits were carried out including interviews with over 30,000 workers and over 1,000 supervisors/crew leaders. Approximately 9,357 audit findings were addressed, and 206 corrective action plans developed (FFSC, 2021, p. 36).

The evaluation criteria incorporated into the accountability system include specific workplace issues relating to, for example, the health and safety of the workers. Again, these contested issues are reflected in the chains of signification. Safe working conditions can have different meanings depending on whether the worker is visualized as a cost of production or a human being with rights, deserving protection. The Code, taking the latter position, states that the grower is expected to take all necessary steps to ensure safe working conditions. For example, the grower will ensure that the workers understand that, if they feel threatened or endangered, they have the

right to stop working (without compensation) without fear of retaliation. In addition, there should be adequate safety procedures, including systematic work stoppages, associated with such factors as lightning, heat, chemicals, and pesticides. The associated Health and Safety Committees<sup>20</sup> have become a major forum for dialogue between the workers and the growers in developing such programs. Again, being aware of the rights and responsibilities embedded in the accountability systems, the workers represent an integral part of its implementation.

The growers agree to the implementation of an effective accountability system that includes third-party monitoring by FFSC regarding the activities covered under the Code, providing adequate transparency and verification of the farm's practices, and not impeding in any way any FFSC investigation or audit. The workers are guaranteed access to a complaint filing and resolution process operated or approved by the FFSC. The Fair Food Program report (FFSC, 2021, p. 38–39) indicates that between 2011 and 2020, nearly 2,800 worker complaints were received via the hotlines. Approximately 35% were code violations, 15% were invalid, 30% were not code violations with an agreeable resolution reached, and 20% from workers from nonparticipating employers, not investigable, or for information only. Approximately 60% of the complaints are resolved within two weeks and approximately 80% within a month.

“Accountability” without consequences is not accountability. It may be something akin to disclosure and transparency, but without consequences for the actions taken by the power holder, the likelihood of bringing about change is significantly reduced. The FFP accountability system is effective because it has “teeth”. The legally binding agreements between the workers and the buyers are enforceable, and violations of the agreements by the growers carry significant consequences, which are primarily market-based ones. The buyers are motivated by their customers and shareholders. Because of their power position in the supply chain, the buyers can influence the behavior of the growers, and the growers can influence the behavior of farm management and the crew leaders. As part of the chain of equivalence associated with the workers' position, the buyers have shifted the power constellation such that the growers, farm managers and crew leaders are responsible to the workers for what happens in the fields. If a violation occurs, growers can be required to undertake corrective actions and/or be put on probation or suspended from the program from 90 days to indefinitely. During the suspension, the buyers agree not to purchase produce from that grower. If the crew leader or other supervisory personnel are found to be guilty of a major Code violation such as human trafficking, sexual harassment or physical violence, they can be fired and not eligible to work again for a participating grower for 90 days to up to a lifetime depending on the severity and frequency of the violations. Grower compliance with the Code standards is currently around 95%. “Most participating growers' operations were dramatically transformed, achieving high level of compliance across all areas of evaluation.” The level of compliance rose steadily to the point where in 2016 “the task became sustaining the gains achieved.” (FFSC, 2022, p. 31).

Continuing the significant level of worker commitment and grower compliance requires evidence that the intended results are being achieved, protection from retaliation for the worker reporting violations is being provided, and the timely and meaningful enforcement of Code violations is realized. Since the program began in 2011, \$496,939 in wages has been recovered via the FFP complaint process (FFSC, 2021, p. 12). In addition, another \$36,338,147 has been paid to the workers in the form of the Fair Food penny-per-pound premium, and the piece rate standard has been increased by 10%. Systemic wage theft violations dropped from a high of 56 cases in 2015 to zero in the last two years (FFSC, 2021, p. 49).

The “teeth” in the accountability program are reflected in the consequences for the major violations. Since the beginning of the program, 42 supervisors have been disciplined for sexual harassment including 19 valid cases of sexual harassment with physical contact. In each of the latter cases, the offending supervisor (17) or co-worker (2) was promptly terminated and banned from FFP farms. None of the reporting workers suffered retaliation (FFSC, 2021, p. 52). Of the 13 supervisors who committed or threatened violence against workers, 12 were terminated and one demoted to a nonsupervisory position. Final warnings were given to 4 supervisors who impeded the FFSC investigations in some way. In the 2015–2016 season, one grower was suspended in the only case of forced labor working in the grower's fields (FFSC, 2021, p. 34). There were 43 cases of discrimination involving 25 supervisors and 13 coworkers and a number of cases related to company practices and policies. The company practices and policies were changed, 5 supervisors were terminated, 11 given final warnings and 11 given verbal warnings (FFSC, 2021, p. 52).

Field observations and discussions with the interviewees supported the effectiveness and timeliness of the accountability system. During the fieldwork, a “corrective action” was observed. A crew leader, who was suspended, had to make a public apology to the workers. One of the FFSC interviewees explained that the person had a previous history of misconduct and had been through retraining sessions. Last year the person received a “final warning”. During the current audit, reports were received regarding continued use of demeaning, vulgar language and making disparaging comments about the FFP, but the primary problem was inhibiting audit interviews with the workers. “Workers seemed intimidated, scared to talk, kept looking down and saying they couldn't share anything else.... The interview environment was tainted.” [FFSC\_4] Upper management from the parent company also made the following statement to the workers. “Thank you to those who came forward to bring complaints, it is important for our company to fulfil its promise, and important for you to feel like you can reach out through multiple avenues through FFSC hotline, your supervisors, the CIW, and others without fear of retaliation. We're going to be making some changes and wanted you to hear it from us firsthand. [The supervisory personnel] will be suspended starting today because his behavior was not appropriate, not in line with the commitments we have made. It is important for you to understand our partnership with the FFP and our commitment to the Code.”.

<sup>20</sup> Participating growers are required to have a Health and Safety Committee, which are made up of workers and farm management decision-makers. At least one worker from each crew must participate. The Committee meets to discuss workplace health and safety issues.

## 7. Summary and reflections

We contend that the current study and others have now gone beyond “thought experiments and conceptual discussion” (Thomson et al. 2015, p. 817), and have shown CDA to be a useful analytical framework for understanding the political processes associated with progressive change. Identifying the “migrant farmworker” as a central contested concept provides a context for understanding positions taken by various actors on their rights and responsibilities and suggests where problems and conflicts might arise. Effective change strategies to address specific problems such as fair play and safety procedures need to take into consideration the parties’ position on this core issue. For example, if the growers’ conceptualization of the migrant farmworker could be shifted from merely an input to production to a human being with rights that should be respected, the contestation between the parties might take a decidedly different trajectory.

The CIW’s strategy reflects such a situation. Initially, it focused on trying to negotiate with the growers for increased pay. The growers refused to participate. It became evident that given the growers’ thin margins, any meaningful increase in workers’ compensation was unrealistic. The CIW then decided to petition the buyers for an increase in the workers’ compensation. The buyers refused to cooperate. The strategy was focused on “fair pay” and was taking place within a market-oriented environment. Thus, there was little traction in demands for more than the market rate. As events evolved, the CIW’s strategy began to focus on the meaning of “migrant farmworker”. Were they commodities or were they human beings with rights that should be respected? As the CIW began to focus public debate on the farmworker as a human being with rights, it broadened their scope and began to gain recognition and support in the public arena. As the working conditions became more widely viewed from a more humanitarian perspective versus a market one, the political coalitions began to form and shift in favor of the workers. The conceptualization of a migrant farmworker as an input to production was shown to be contestable, and this contestability was brought into the political/public arena. Public opinion, especially the buyers’ current and potential customers, began to shift in favor of the workers’ position. That is, the political coalitions (chains of equivalence) began to change, shifting the power constellations. The buyers and growers began to change their behavior toward the CIW and negotiate ways of responding to the needs of the workers. The dialogue and debate were no longer whether the growers and buyers had any responsibility for the rights or wellbeing of the workers but how they could facilitate the workers’ rights and wellbeing, albeit within a market-oriented context.

*Constructing an accountability system is a political process that can be described and made sense of using the CDA framework. We demonstrate that this framework offers a useful approach to thinking about ways to hold powerful actors accountable for their treatment of the people and resources over which they have control. The responsibility network specifies what is important, indicates if change is needed and provides the evaluation criteria incorporated into the accountability system that is used to motivate and appraise the actions of the powerholder. The information requirements associated with the evaluation criteria provide the design parameters for the accountability-based accounting systems. Accounting “makes visible”; accountability “makes happen”.*

The analysis of the FFP emphasizes the politics of the FFP’s accountability system. The relative transition from antagonistic relationships to agonistic ones was a key to the development of responsibility networks and the related accountability systems designed to safeguard the rights and dignity of migrant farmworkers. We analyzed the activities of the CIW and the evolving relationships with the growers, crew leaders and buyers. The findings demonstrate an accountability system that includes rights-based, worker-directed evaluation criteria, which has been successfully deployed within a highly contested, for-profit, domain, where the workers traditionally have had little influence. The success of the FFP involved transforming antagonistic relationships between workers, buyers, and growers into agonistic ones and bringing the previously uncontested contestables into the political arena. The responsibility networks reflect the contested issues associated with political struggles waged by the workers in attempting to exercise their rights. The associated evaluation criteria are necessary, but not sufficient, for an effective accountability system that addresses the substantial power differentials between the parties. We contribute to the literature that considers the construction of accountability systems designed to protect workers’ rights; we illustrate how CDA can be applied in the field to better understand “the political” in domains where underrepresented groups are a primary participant; and we note the significance of the political struggles that constitute the prerequisite context for meaningful and effective accountability systems.

While no other current study undertakes a CDA analysis of a functioning accountability system in a for-profit setting, this study suggests possible amplifications and extensions of some of the empirical applications of critical dialogic related accounting and accountability research. The ideas regarding CDA are useful in extending the extant accounting research concerned with giving voice to underrepresented groups. The findings might be helpful in developing strategies and tactics by social movements as well as indications of what might be effective counter-accounting programs or practices (George et al. 2021). By applying a CDA analysis in “rights-based” settings, the contingency of the “rights” may become more evident, and more effective accountability systems might be designed and implemented that more directly incorporate the lived experiences of the beneficiaries (O’Leary, 2017). While the current study is undertaken at the field level, making visible the politics of accountability might be useful in considering “intra-organizational discourse and change” as proposed by O’Leary and Smith (2020). The role Jon Esformes and PTG played in the success of the FFP provides an example of what O’Leary and Smith (2020, p. 1), following Bakhtin (1981), refer to as “moments of resistance” where the internally persuasive discourse contradicts the externally imposed authoritative discourse leading to change.

Our analysis suggests a way that studies such as Kingston et al. (2019, 2013) might more fully incorporate “the politics of accountability” in understanding how accountability systems in not-for-profit organizations can be undertaken on beneficiaries’ terms. Along with Tregidga and Milne (2020), we provide an example of a non-organizational-centric accountability system. We extend the work by making the politics of accountability visible as reflected in moving from antagonistic to agonistic relationships, in implementing “popular” educational programs, and in intentionally taking advantage of the opportunities that arise.

As with the studies reported by Tanima and her colleagues (Tanima et al. 2020; Tanima et al. 2021; Tanima et al. 2023), we focus

**Appendix A**

: Interviews.

	<b>Interviews</b>	<b>Length of interview</b>
1	FFSC Executive Director	3 hr
2	FFSC Investigator	2 hr
3	FFSC Investigator	2 hr
4	FFSC Investigator	1 hr
5	FFSC Investigator	45 min
6	FFSC Investigator	45 min
7	FFSC Investigator	30 min
8	FFSC Investigator	30 min
9	FFSC Report Writer	30 min
10	FFSC Financial Director	1 hr
11	the CIW Veteran Staff/Former Farmworker	3 hr
12	the CIW Educator/Former Farmworker	1 hr
13	the CIW Educator/Former Farmworker	1 hr
14	the CIW Educator/Former Farmworker	1 hr
15	the CIW Educator/Former Farmworker	1hr
16	the CIW Education Coordinator	1 hr
17	Human Resources Director FFP Grower	1.5 hr
18	Human Resources Assistant Director FFP Grower	1 hr
19	Human Resources Manager FFP Grower	1 hr
20	Supervisor FFP Grower	1 hr
21	Supervisor FFP Grower	1 hr
22	Director of Communications & Corporate Affairs FFP Buyer	45 min
	<b>Observations</b>	
	FFSC Audit Prep	40 min
	FFSC Field Audit	9 hr
	FFSC Audit Debrief	40 min
	the CIW Worker to Worker Education Session	1 hr
	Public Apology by FFP Grower	25 min
	Public Apology by FFP Grower	25 min
	Public Apology by FFP Grower	25 min
	<b>Focus Group</b>	
	6 FFSC Investigators, FFSC Report Writer, FFSC Executive Director	1.5 hr

our critical dialogic analysis on the perspective of a traditionally underrepresented group and show that accountability is a politically contested concept. Meaningful accountability systems require members of the underrepresented group be allowed and facilitated to speak for themselves, and the system must be structured in a way that ensures their voices are heard. Where these authors proposed developing more effective accountability systems incorporating evaluation criteria based on the beneficiaries' responsibility networks, we provide an example of an actual system within a for-profit setting that has done so. Though accomplished in different ways, this study and the Tanima studies illustrate how "safe spaces" for voicing concerns can be created as part of an education program as well as the efficacy of Freirean pedagogy in raising awareness of underrepresented, oppressed groups' rights and responsibilities. Also, we confirm Fougere and Solitander's (2020) observation that both collaborative and adversarial relationships are part of political engagement in constructing responsibility networks and accountability systems.

From an implementation perspective, more research and development are needed regarding the accounting system(s) that currently supports the accountability system as well as the audit regime that has been developed to implement it. A more fine-grained analysis would be useful in understanding the workers' role as "accountants" providing essential "accounts" regarding evaluation criteria. As an essential element in collecting information regarding the work environment, how effective are the various worker reporting alternatives, what are the specific impediments and how do the "reports" interface with the auditing function? How do the workers interpret and articulate the guidelines? How effective are the reports in influencing behavior? What suggestions have the workers made for improving the current systems and have they been implemented? What suggestions do the workers and the auditors have for improving the systems and how might they be implemented? Also, how do the FFP, CIW and FFSC respond to changes in the political and regulatory environment such as immigration laws and regulations? For example, changes regarding temporary work visas can have significant effects on the composition and stability of the migrant work force as well as the ability to provide education and monitor working conditions.

From a research perspective there is a need to refine and expand the framework employed.<sup>21</sup> More in-depth analysis is needed of the relationship between responsibility and accountability and the various shifts in the power constellations. For example, how did the workers' responsibility network develop over time, how were the emerging components translated and configured and mapped with the re-presentations ("accounts") of the work environment? What role did "accounts" and "counter-accounts" play in the CIW's engagement strategies and programs, did they change over time, and if so how, and how did they influence the shifts in power

<sup>21</sup> Though beyond the scope of the current discussion, Macintosh's (2002) ideas associated with "heteroglossic accounting" might be useful in this regard. Also see Dillard and Roslender, 2011; O'Leary and Smith, 2020.

**Appendix B**

Examples of contested issues comprising the political frontier between the growers and workers and their treatment in the FFP accountability system.

<b>GrowersSignification structures (Hegemonic position)</b>	<b>Contested issues(key signifiers, etc.)</b>	<b>WorkersSignification structures (Counterhegemonic position)</b>	<b>Rights-based, worker driven evaluation criteria incorporated into the accountability system(Responsibility network)</b>
Purchased input to production process/ a cost of production Maximize outputsMinimize inputs within a market context	<b>Migrant farm worker</b>	Market-mediated morality based on humanistic principles of human rights and the inherent dignity of human beings	Human being whose rights and dignity are to be respected
No constraints on contracts to buy and/ or sell product and laborGrowers contracted with crew leader for labor	<b>Market relationships</b>	Contract parameters are delineated by FFP agreements	Buyers purchase only from certified growersGrowers directly employ workers
Crew leader responsible Responsible for minimal legal requirementsCrew leader responsible otherwise	<b>Fair treatment Decent working conditions</b>	All members of the supply chain responsible All members of the supply chain responsible beyond minimal legal requirements	Buyer and grower are responsible Buyer and grower are responsible
Minimum wage Not responsible for providing Not responsible	<b>Fair pay Benefits Equal opportunity</b>	Fair living wage Grower to provide All members of the supply chain responsible	Penny per pound premium Growers provide benefits to employees Growers provide advancement opportunities to employees
Responsible for legal requirements when enforced Crew leader responsible	<b>Employee health and safety Supervisory and administrative services</b>	All members of the supply chain responsible Growers responsible	Growers specifically responsible as set forth in the code of conduct Growers responsible to employees
Pay to crew leader Individual worker	<b>Wages Responsibility for worker wellbeing Laws and regulations</b>	Pay directly to worker All members of the supply chain responsible	Growers responsible to employees Buyers and growers share responsibility with individual
Enforced by the stateSupport efforts of law enforcement “tractor does not tell the farmer how to run the farm”	<b>Worker input to decisions that affected them Benefits from workers’ suffering Forced labor and modern-day slavery in the fields</b>	All members of the supply chain responsible Workers’ position should be listened to and incorporated into the decision-making process Anyone who benefits has a responsibility to end it Growers responsible	All members of the supply chain responsible Worker input through joint committees, education sessions, etc. Growers and buyers accept responsibility for what happens in the fields Growers responsible
Not responsible Crew leader is responsibility	<b>Filing workplace grievances Verification of actions related to responsibilities Education sessions regarding rights and remedies</b>	Investigated, resolved, remediated Verification by independent evaluator	Investigated, resolved, remediated Evaluation and verification by FFSC
Retaliation, intimidation No verification No sessions	<b>Avenues for filing claims Enforce sanctions from human rights violations Accountability system</b>	Education sessions during compensated time Confidential, safe and convenient complaint process State legal systemsIndependent entity enforcing sanctions related to rights-based, worker-driven standards Agreed upon evaluation criteriaIndependent verificationMeaningful consequences associated with rights-based, worker-driven evaluation criteria Shaked down	Growers provide compensated time for the CIW education sessions FFSC hotline, field audits Buyers and growers recognize the FFSC as the authoritative entity regarding Code of Conduct violations and imposing sanctions Buyers and growers accept the Code of Conduct and grant the FFSC the authority regarding monitoring, verification and enforcement “no full tomato over the top edge” and “no shaked down”
Formal complaints with police and/or government agency through legal system State legal system	<b>Full bucket of tomatoes(32 lb bucket) Timecard</b>	Worker kept	Worker controlled grower administered digital timecards
Legal standards, when enforced Over flowing Grower kept Minimum legal requirements if enforced	<b>Housing, if provided</b>	Prevent worker exploitation through of housing charges	Voluntary, comply with law, reasonably priced Cannot reduce net wage below minimum wage Cannot be increased other than to reflect increases in cost or quality

relationships that facilitated the success of the FFP and could they be applied in other contexts? That is, what influenced the buyers, education and religious groups, customers and potential customers, and civil society regarding their responsibilities for the working conditions of the migrant farm workers? There is also a need to consider the issues surrounding one powerful party’s ability to

outsource its responsibilities associated with the wellbeing of workers in their supply chain and the willingness of another party to accept it. From an audit standpoint, it would be useful to investigate the efficacy and long-term viability of the FFSC's funding model.

A more extensive treatment of the socio-political and historical context would help in understanding the generalizability, or lack thereof, of this responsibility network and accountability system and how, and why, they developed as they did. For example, did international events such as the Rana Plaza disaster and sweatshop exposures enter into the CIW's engagement strategies, influence the buyers, or public opinion? How did the diverse backgrounds and experiences of the immigrant workers influence and enrich their input and understanding of the extant accountability system? How did the prevailing political climate influence the how and by whom the accountability system was developed?

We see promise in the application of the CDAA-based participatory action framework (Tanima et al. 2022) to better understand the CIW's "popular education" program and to design education programs for underrepresented groups. Also, it might be informative to take a more in depth look at the CIW's "popular" education approach using, for example, [Passetti et al.'s \(2019\)](#) seven motifs. There is also the possibility that the dynamic conflict arena framework developed by [Thomson et al. \(2015\)](#) might be integrated with CDAA for better understanding the counter-accounting strategies and programs employed by the CIW as it brings about, and responds to, the shifts in power relationships over time and possibly a more fine-grained analysis of the structural changes that occurred.<sup>22</sup>

While not the primary motivation for the study, we contend that the rights-based, worker-driven, non-state directed accountability systems understood within the context of CDA can be germane in addressing several of the United Nations' Sustainable Development Goals. Particularly at a local level, we see the accountability system contributing to developing effective, accountable and transparent institutions (16.6) and facilitating responsive, inclusive, participatory and representative decision-making (16.7) as well as eliminating enforced labor, modern-day slavery, human trafficking, and child labor (8.7), defending labor rights and ensuring safe working environments (8.8), and reducing inequalities of outcome by eliminating discriminatory policies and practices (10.3) based on workers' migration status.

The fundamental tensions here are the market pressures faced by the growers in maintaining profitable operations. On one side are the migrant farmworkers' demands for reasonable pay, decent working conditions and to be treated with dignity, and on the other side are the growers and buyers who continually apply pressure to control their production costs. Within this (micro) context, the FFP is transformative in that the traditional market power dynamics within the supply chain have been somewhat refocused, providing the migrant farmworkers a voice in decisions that affected them and enabling a rights-based, worker-driven accountability system.

Following [Alawattage and Azure \(2021\)](#), we advise skepticism regarding what appears, or has the potential, to be critical dialogic accountability operating within a neoliberal, market-based context. From a structural (macro) perspective, FFP is a revisionist program that constructs issues within a neoliberal context in an attempt to channel market power in such a way that injustices might be somewhat mitigated. Human rights have been translated into the business case, and as such, provide the active energy for justification and enforcement, but what if the business case for human rights is no longer viable? As such, we need to continually (re)evaluate whether the accountability system has become a means "to maintain the status quo by allowing only superficial transformations designed to prevent any real change" ([Freire 1985a, p. 78](#)). *Pragmatic goals for the present need to be accompanied by revolutionary programs for the future.*

We have undertaken this study as part of our attempt to develop accounting and accountability systems in supporting progressive social programs focused on constructing and maintaining a more humane and just society where the rights and dignity of all humans and nonhumans are ensured. However, we present these findings and reflections fully aware that they do not represent the ultimate answers, nor can we even be confident that we are asking the right questions ([Flyvbjerg, 2001, p. 140](#)).

We wish to acknowledge the assistance from the United Nations Human Rights Office of the High Commissioner Accountability and Remedy Project. We would also like to acknowledge the useful insights and criticisms provided by Eija Vinnari, Lily Engelbrecht and the participants in the Research Group on Accounting, Change and Society (ERGO) workshop, University of Burgos; the 32nd International Congress on Social and Environmental Accounting Research, August 2022, University of St Andrews, Scotland; and Judy Brown upon whose research program this work is building. We also acknowledge the contributions of Yves Gendron and the two anonymous reviewers of this manuscript.

### Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

### Data availability

The authors do not have permission to share data.

### Appendix

#### Appendix A

<sup>22</sup> We wish to thank Professor Colin Dey for this suggestion.

## Appendix B

## References

- Adamson, C. R. (1983). Punishment after slavery: Southern state penal systems, 1865–1890. *Social Problems*, 30(5), 555–569. <https://doi.org/10.2307/800272>
- Alawattage, C., & Azure, J.-D.-C. (2021). Behind the World Bank's ringing declarations of "social accountability": Ghana's public financial management reform. *Critical Perspectives on Accounting*, 78, 1–22. <https://doi.org/10.1016/j.cpa.2019.02.002>
- Alvesson, M., & Skoldberg, K. (2018). *Reflexive methodology* (3rd ed.). London: Sage.
- Asbed, G., & Hitov, S. (2017). Preventing forced labor in corporate supply chains: The Fair Food Program and worker-driven social responsibility. *Wake Forest Law Review*, 52, 497.
- Asbed, G., & Sellers, S. (2013). The Fair Food Program: Comprehensive, verifiable and sustainable change for farmworkers. *University of Pennsylvania Journal of Law and Social Change*, 16(1), 39–48.
- Bakhtin, M. M. (1981). *The dialogic imagination: Four essays*. Austin, TX: University of Texas Press.
- Bales, K. (2012). *Disposable people: New slavery in the global economy, updated with a new preface*. University of California Press.
- Bebbington, J., Brown, J., Frame, B., & Thomson, I. (2007). Theorizing engagement: the potential of a critical dialogic approach. *Accounting, Auditing and Accountability Journal*, 20(3), 356–381. doi: 10.1108/09513570710748544.
- Blackburn, N., Brown, J., Dillard, J., & Hooper, V. (2014). A dialogical framing of AIS–SEA design. *International Journal of Accounting Information Systems*, 15(2), 83–101. <https://doi.org/10.1016/j.accinf.2013.10.003>
- Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. *Critical Perspectives on Accounting*, 20(3), 313–342. <https://doi.org/10.1016/j.cpa.2008.08.002>
- Brown, J. (2017). Democratizing accounting: Reflections on the politics of "old" and "new" pluralisms. *Critical Perspectives on Accounting*, 43, 20–46. <https://doi.org/10.1016/j.cpa.2016.11.001>
- Brown, J., & Dillard, J. (2013a). Agonizing over engagement: SEA and the "death of environmentalism" debates. *Critical Perspectives on Accounting*, 24(1), 1–18. <https://doi.org/10.1016/j.cpa.2012.09.001>
- Brown, J., & Dillard, J. (2013b). Critical accounting and communicative action: On the limits of consensual deliberation. *Critical Perspectives on Accounting*, 24(3), 176–190. <https://doi.org/10.1016/j.cpa.2012.06.003>
- Brown, J., & Dillard, J. (2014). Integrated reporting: On the need for broadening out and opening up. *Accounting, Auditing and Accountability Journal*, 27(7), 1120–1156. <https://doi.org/10.1108/AAAJ-04-2013-1313>
- Brown, J., & Dillard, J. (2015). Dialogic accountings for stakeholders: On opening up and closing down participatory governance. *Journal of Management Studies*, 52(7), 961–985. <https://doi.org/10.1111/joms.12153>
- Brown, J., & Dillard, J. (2019). Accounting education, democracy and sustainability: Taking divergent perspectives seriously. *International Journal of Pluralism and Economics Education*, 10(1), 24–45. <https://doi.org/10.1504/IJPEE.2019.098168>
- Brown, J., Dillard, J., & Hopper, T. (2015). Accounting, accountants and accountability regimes in pluralistic societies: Taking multiple perspectives seriously. *Accounting, Auditing and Accountability Journal*, 28(5), 626–650. <https://doi.org/10.1108/AAAJ-03-2015-1996>
- Brown, J., Soderbaum, P., & Dereniowska, M. (2017). *Positional analysis for sustainable development: Reconsidering policy, economics and accounting*. Taylor & Francis.
- Brown, J., & Tregidga, H. (2017). Re-politicizing social and environmental accounting through Rancière: On the value of dissensus. *Accounting, Organizations and Society*, 61, 1–21. <https://doi.org/10.1016/j.aos.2017.08.002>
- Brudney, J. J. (2016). Decent labour standards in corporate supply chains: The Immokalee workers model. In J. Howe, & R. Owens (Eds.), *Temporary labor migration in the global era: The regulatory challenges* (pp. 351–376). Oxford: Hart.
- Cooper, J., & Hopper, T. (2007). Critical theorising in management accounting research. In C. Chapman, A. Hopwood & M. Shields (Eds.), *Handbook of management accounting research* (pp. 207–245). Elsevier.
- Costello, C., & Freedland, M. (Eds.) (2014). *Migrants at work: immigration and vulnerability in labour law*. Oxford University Press.
- Crane, A. (2013). Modern Slavery as a management practice: Exploring the conditions and capabilities for human exploitation. *The Academy of Management Review*, 38(1), 49–69. <https://doi.org/10.5465/amr.2011.0145>
- Crane, A., LeBaron, G., Phung, K., Behbahani, L., & Allain, J. (2022). Confronting the business models of modern slavery. *Journal of Management Inquiry*, 31(3), 264–285. <https://doi.org/10.1177/1056492621994904>
- Dillard, J. (2007). The Labor Process. In Z. Hoque (Ed.), *Methodological Issues in Accounting Research: Theories and Methods* (pp. 271–290). Spiramus.
- Dillard, J., & Brown, J. (2012). Agonistic pluralism and imagining CSEAR into the future. *Social and Environmental Accountability Journal*, 32(1), 3–16. <https://doi.org/10.1080/0969160X.2012.656403>
- Dillard, J., & Brown, J. (2014). Taking pluralism seriously within an ethic of accountability. In S. Mintz (Ed.), *Accounting for the public interest: perspectives on accountability, professionalism and role in society* (pp. 75–90). New York: Springer.
- Dillard, J., & Brown, J. (2015). Broadening out and opening up: An agonistic attitude toward progressive social accounting. *Sustainability, Accounting, Management and Policy Journal*, 6(2), 243–266. <https://doi.org/10.1108/SAMPJ-09-2014-0055>
- Dillard, J., & Roslender, R. (2011). Taking pluralism seriously: Embedded moralities in management accounting and control systems. *Critical Perspectives on Accounting*, 22(2), 135–147. <https://doi.org/10.1016/j.cpa.2010.06.014>
- Dillard, J., & Vinnari, E. (2017). A case study of critique: Critical perspectives on critical accounting. *Critical Perspectives on Accounting*, 43, 88–109. <https://doi.org/10.1016/j.cpa.2016.09.004>
- Dillard, J., & Vinnari, E. (2019). Critical dialogical accountability: From accounting-based accountability to accountability-based accounting. *Critical Perspectives on Accounting*, 62, 16–38. <https://doi.org/10.1016/j.cpa.2018.10.003>
- Dillard, J., & Yuthas, K. (2013). Critical dialogics, agonistic pluralism, and accounting information systems. *International Journal of Accounting Information Systems*, 14(2), 13–19. <https://doi.org/10.1016/j.accinf.2011.07.002>
- Dillard, J., Yuthas, K., & Baudot, L. (2016). Dialogic framing of accounting information systems in social and environmental accounting domains: Lessons from, and for, microfinance. *International Journal of Accounting Information Systems*, 23, 14–27. <https://doi.org/10.1016/j.accinf.2016.10.001>
- Ditkoff, S., & Grindle, A. (2017). Social enterprise audacious philanthropy. *Harvard Business Review* (September–October):110–118. <https://hbr.org/2017/09/audacious-philanthropy>.
- FFSC Fair Food Standards Council. (2017). *Fair Food 2017 Annual Report*. (Sarasota: Fair Food Standards Council). Retrieved from <https://fairfoodstandards.org/2017-annual-report.pdf>. Accessed June, 2023.
- FFSC Fair Food Standards Council. (2021). *Fair Food Program State of the Program Report 2021* (Sarasota: Fair Food Standards Council). Retrieved from <https://fairfoodstandards.org/2021-annual-report.pdf>. Accessed June, 2023.
- FFSC Fair Food Standards Council (n.d.). FAIR FOOD CODE OF CONDUCT. <https://www.fairfoodstandards.org/resources/fair-food-code-of-conduct/>. Accessed June, 2023.
- Figart, D. M. (2017). Delving into the food supply chain: The case of fresh tomatoes. In D. M. Figart (Ed.), *Stories of Progressive Institutional Change: Challenges to the Neoliberal Economy* (pp. 59–68). Palgrave Macmillan Pivot.
- Fine, J., & Bartley, T. (2019). Raising the floor: New directions in public and private enforcement of labor standards in the United States. *Journal of Industrial Relations*, 61(2), 252–276. <https://doi.org/10.1177/0022185618784100>

- Flyvbjerg, B. (2001). *Making Social Science Matter*. Cambridge, UK: Cambridge University Press.
- Fougere, M., & Solitander, N. (2020). Dissent in consensusland: An agonistic problematization of multi-stakeholder governance. *Journal of Business Ethics*, 164(4), 683–699. <https://doi.org/10.1007/s10551-019-04398-z>
- Freire, P. (1985a). *Pedagogy of the Oppressed*. Penguin.
- Freire, P. (1985b). *The Politics of Education: Culture, Power, and Liberation*. Greenwood Publishing Group.
- Gallhofer, S., & Haslam, J. (2019). Some reflections on the construct of emancipatory accounting: Shifting meaning and the possibilities of a new pragmatism. *Critical Perspectives on Accounting*, 63, 1–18. <https://doi.org/10.1016/j.cpa.2017.01.004>
- George, S., Brown, J., & Dillard, J. (2021). Social movement activists' conceptions of political action and counter-accounting through a critical dialogic accounting and accountability lens. *Critical Perspectives on Accounting*. <https://doi.org/10.1016/j.cpa.2021.102408>
- Griggs, S., & Howarth, D. (2013). *The Politics of Airport Expansion in the United Kingdom*. Manchester: Manchester University Press.
- Hopper, T., & Tanima, F. (2018). Emerging economies. In R. Roslender (Ed.), *The Routledge Companion to Critical Accounting* (pp. 260–282). Routledge.
- ILO International Labour Organization (1998). Declaration on Fundamental Principles and Rights at Work, Retrieved from [https://www.ilo.org/wcmsp5/groups/public/—ed\\_norm/—declaration/documents/normativeinstrument/wcms716594.pdf](https://www.ilo.org/wcmsp5/groups/public/—ed_norm/—declaration/documents/normativeinstrument/wcms716594.pdf). Accessed June 2023.
- ILO International Labour Organization (2017) Purchasing practices and working conditions in global supply chains: global Survey results. Retrieved from [https://www.ilo.org/wcmsp5/groups/public/—ed\\_protect/—protrav/—travail/documents/publication/wcms556336.pdf](https://www.ilo.org/wcmsp5/groups/public/—ed_protect/—protrav/—travail/documents/publication/wcms556336.pdf). Accessed June 2023.
- JBS International. (2018). Findings from the National Agricultural Workers Survey (NAWS) 2015–2016: A Demographic and Employment Profile of United States Farmworkers. *Research Report, No. 13*.
- Kaufman, J., & McDonnell, K. (2016). Community-Driven Operational Grievance Mechanisms. *Business and Human Rights Journal*, 1(1), 127–132. <https://doi.org/10.1017/bhj.2015.17>
- Kingston, K., Furneaux, C., Zwaan, L., & Alderman, L. (2019). From monologic to dialogic accountability of nonprofit organisations on beneficiaries' terms. *Accounting, Auditing, and Accountability Journal*, [www.emeraldinsight.com/0951-3574.htmlyie](http://www.emeraldinsight.com/0951-3574.htmlyie).
- Kingston, K. L., Furneaux, C., de Zwaan, L., & Alderman, L. (2023). Avoiding the accountability 'sham-ritual': An agonistic approach to beneficiaries' participation in evaluation within nonprofit organisations. *Critical Perspectives on Accounting*, 92. <https://doi.org/10.1016/j.cpa.2020.102261>
- Kunz, N., Chesney, T., Trautrim, A., Stefan, & Gold, S. (2023). Adoption and transferability of joint interventions to fight modern slavery in food supply chains. *International Journal of Production Economics*, 258. doi: 10.1016/j.ijpe.2023.108809.
- Laclau, E., & Mouffe, C. (1985). *Hegemony and socialist strategy: Towards a radical democratic politics*. London: Verso.
- LeBaron, G. (2020). *Combatting modern slavery: Why labour governance is failing and what we can do about it*. John Wiley & Sons.
- Macintosh, N. B. (2002). *Accounting, accountants and accountability*. London: Routledge.
- Marquis, S. L. (2017). *I Am Not a Tractor!: How Florida Farmworkers Took On the Fast Food Giants and Won*. Cornell University Press.
- Mieres, F., & McGrath, S. (2021). Ripe to be heard: Worker voice in the Fair Food Program. *International Labour Review*, 160(4), 631–647. <https://doi.org/10.1111/ilar.12204>
- Mouffe, C. (1998). The radical centre: A politics without adversary. *Soundings*, 9, 11–23.
- Mouffe, C. (2005). *On the political*. London: Routledge.
- Mouffe, C. (2007). Artistic activism and agonistic spaces. *Art & Research*, 1(2), 1–5.
- Mouffe, C. (2013). *Agonistics: Thinking the world politically*. London: Verso.
- Mouffe, C. (2014). Democracy, human rights and cosmopolitanism: An agonistic approach. In C. Douzinas, & C. Gearty (Eds.), *The meanings of rights: The philosophy and social theory of human rights* (pp. 181–192). Cambridge: Cambridge University Press.
- Mouffe, C. (2018a). *For a left populism*. London: Verso.
- Mouffe, C. (2018b). The affects of democracy. *Critique & Humanism*, 49(1), 61–70.
- MSI Multi-Stakeholder Initiative Integrity. (2020). *Not Fit for Purpose: The Grand Experiment of Multi-Stakeholder Initiatives in Corporate Accountability*. Human Rights and Global Governance, San Francisco: Institute for Multistakeholder Initiative Integrity.
- O'Leary, S. (2017). Grassroots accountability promises in rights-based approaches to development: The role of transformative monitoring and evaluation in NGOs. *Accounting, Organizations and Society*, 63(November), 21–41.
- O'Leary, S., & Smith, D. (2020). Moments of resistance: An internally persuasive view of performance and impact reports in non-governmental organizations. *Accounting, Organizations and Society*, 85. <https://doi.org/10.1016/j.aos.2020.101140>
- Passetti, E., Bianchi, L., Battaglia, M., & Frey, M. (2019). When democratic principles are not enough: Tensions and temporalities of dialogic stakeholder engagement. *Journal of Business Ethics*, 155(1), 173–190. <https://doi.org/10.1007/s10551-017-3500-z>
- Rosile, G., Boje, D., Herder, R., & Sanches, M. (2021) The Coalition of Immokalee Workers Uses Ensemble Storytelling Processes to Overcome Enslavement in Corporate Supply Chains. *Business & Society*. 60(2) 376–414.
- Puroila, J., & Mäkelä, H. (2019). Matter of opinion: Exploring the socio-political nature of materiality disclosures in sustainability reporting. *Accounting, Auditing and Accountability Journal*, 32(4), 1043–1072.
- Scobie, M. R., Milne, M. J., & Love, T. R. (2020). Dissensus and democratic accountability in a case of conflict. *Accounting, Auditing & Accountability Journal*, 33(5), 939–964.
- Sellers, S., & Asbed, G. (2011). The History and Evolution of Forced Labor in Florida Agriculture. *Race/Ethnicity: Multidisciplinary Global Contexts*, 5(1), 29–49.
- Shivji, A. (2022). Rightsholder-driven Remedy for Business-related Human Rights Abuses: Case of the Fair Food Program. Working Paper. Alliance Manchester Business School. Manchester, United Kingdom.
- Tanima, F. A., Brown, J., & Dillard, J. (2020). Surfacing the political: Women's empowerment, microfinance, critical dialogic accounting and accountability. *Accounting, Organizations and Society*, 85(101141), 1–21.
- Tanima, F. A., Brown, J., Wright, J., & Mackie, V. (2021). Taking critical dialogic accountability into the field: Engaging contestation around microfinance and women's empowerment. *Critical Perspectives on Accounting*, 102383.
- Tanima, F., Brown, J., & Hopper, T. (2023). *Doing Critical Dialogic Accounting and Accountability-based Participatory Action Research: An Analytic Framework and Case Illustration*. Auditing and Accountability Journal: Accounting.
- Thomson, I., Dey, C., & Russell, S. (2015). "Activism, arenas and accounts in conflicts over tobacco control". *Accounting, Auditing & Accountability Journal*, Vol. 28 Iss 5 pp. 809-845.
- Tregidga, H., & Milne, M. J. (2020). Not at our table: Stakeholder exclusion and ant/agonistic engagements. *Critical Perspectives on Accounting*, 102265. <https://doi.org/10.1016/j.cpa.2020.102265>
- UN OHCHR (2013). Summary of discussions of the Forum on Business and Human Rights, A/HRC/FBHR/2013/4.
- US Department of Labor. (2022). "Labor Trafficking in Agriculture Roundtable Event" [Video]. *Youtube*. [https://youtu.be/AjxC6\\_lmv84](https://youtu.be/AjxC6_lmv84).
- Vinnari, E., & Dillard, J. (2016). (ANT)agonistics: Pluralistic politicization of, and by, accounting and its technologies. *Critical Perspectives on Accounting*, 39, 25–44. <https://doi.org/10.1016/j.cpa.2016.02.001>
- Wingenbach, E. (2011). *Institutionalizing Agonistic Democracy: Post-Foundationalism and Political Liberalism*. Surry, England: Ashgate.