

This is a peer-reviewed, accepted author manuscript of the following research article: Zou, S., & Paisey, C. (2023). Alternative accounts, rivers and dams: the case of the Green Earth Volunteers' river project. *Accounting, Auditing and Accountability Journal* . <https://doi.org/10.1108/AAAJ-07-2019-4083>

ALTERNATIVE ACCOUNTS, RIVERS AND DAMS: THE CASE OF THE *GREEN EARTH VOLUNTEERS'* RIVER PROJECT

ABSTRACT

Purpose

The purpose of this paper is to examine the alternative accounts produced by *Green Earth Volunteers (GEV)*, a Chinese environmental NGO, over a ten-year period in the context of their campaign to create visibilities about hydroelectric dam projects along the Chang Jiang.

Design/methodology/approach

Drawing on conceptions of the human-nature relationship, including those evident in ancient Chinese philosophy and mythology, and the Chinese way of viewing and resolving conflict, this paper offers an interpretive analysis of the alternative accounts of GEV in terms of their form and content.

Findings

In terms of their content, the alternative accounts reflect elements of interrelated thinking, being underpinned by a recognition of the relationship between humans and nature, which is evident in Confucianism, Taoism and ancient Chinese mythology. The strategies adopted by GEV are a non-confrontational but feasible way to promote their ecological beliefs in the Chinese context.

Practical implications

The study suggests that social and environmental accounting (SEA) in developing countries is steeped in local cultural and philosophical traditions that need to be considered and incorporated into the design of alternative accounts.

Originality/value

The study contributes to the very limited literature that offers qualitative analyses of SEA in developing countries.

Keywords: alternative accounts, Confucianism, Taoism, ancient Chinese mythology, developing countries

ALTERNATIVE ACCOUNTS, RIVERS AND DAMS: THE CASE OF THE *GREEN EARTH VOLUNTEERS'* RIVER PROJECT

Introduction

There is a growing interest in interdisciplinary accounting research in terms of external accounts (Thomson *et al.*, 2015). External accounts are produced by groups or individuals other than those involved in the management of organizations, in most cases individuals and groups outside of the organization. These external accounts range from silent or shadow accounts to counter accounts to reveal issues in corporations' conduct or loopholes in the existing governance system, or to challenge the status quo in mobilising changes (McDonald-Kerr, 2017).

Silent accounts, as proposed by Gray (1997), refer to collating all sources of official disclosure to form a corporate social reporting (CSR) or sustainability report of a corporation when such official disclosures are missing. Silent accounts have been used to reveal major corporate governance and employment issues at Tesco and HSBC (Gibson *et al.*, 2000a, 2000b). Silent accounting was also used to investigate the public disclosure of the largest seawater desalination plant in Australia to identify accountability issues, showing that claims made in the official reporting tend to be unsupported or insufficiently explained (McDonald-Kerr, 2017).

Shadow accounts move away from the corporation by using external information to problematise corporate conduct (Dey, 2003). Major deficiencies in BP's CSR indicators and gaps in its governance system were revealed by comparing the official disclosure of BP with the shadow reporting produced by the Financial Times newspaper (Ruffing, 2007). They have also exposed disclosure gaps relating to asbestos contamination (Moerman and Van der Laan, 2015). These empirical experiments with silent and shadow reports demonstrate their efficiency in identifying deficiencies or gaps in social and environmental reporting to problematise corporations' conduct.

Counter accounts are more radical in nature. Following social practices such as Social Audit Ltd and Counter Information Services in the 1970s (Gallhofer and Haslam, 2003), counter accounts aim to challenge and counter the prevailing official positions or ideologies to engender possibilities for change. Counter accounts have revealed their efficacy and emancipatory potential for civil society groups to challenge a company's plans to open a coal mine in Romania (Apostol, 2015). They have been used to challenge the neoliberal immigration policies of the USA, Canada and the UK, providing alternative interpretations of experiences and creating visibilities of repressive policies and practices (Lehman *et al.*, 2016). Their transformative potential has been shown by the use of video clip counter accounts produced by animal rights activists for an animal rights NGO (non-governmental organisation) to 'rearticulate the meaning of animal production, potentially resulting in the emergence of small-scale societal effects' (Laine and Vinnari, 2017, p. 1481). International advocacy NGOs in Nigeria have also used counter accounts to make visible injustices and unequal power relations, putting pressure on government to reform governance frameworks (Denedo *et al.* 2017) and facilitating networks of engagement for indigenous local communities (Denedo *et al.*, 2019). The use of counter accounts to counter other counter

accounts while highlighting the social and environmental issues surrounding cocoa production shows the evolving usage of counter accounts to bring out the dynamics among actors (Perkiss *et al.*, 2021). These examples reinforce Gallhofer *et al.*'s (2006) view that the Internet has enhanced the emancipatory potential of counter accounts but they also expressed concern about the 'possibility of enhanced anti-democratic State and commercial colonisation of the web' (p. 706).

This paper uses the term alternative accounts to present another type of external account that offers a different way of viewing human-nature interrelationships and conceptualising conflict, which is deeply grounded in the Chinese context. It manifests the following features: it offers an interrelated way of viewing the human-nature interrelationship; it has a different conceptualisation of conflict, which is more subtle and adapted to its unique social and political environment; and it is non-confrontational, trying to influence and persuade in a soft way.

There is also a growing interest in accounting for nature and nature accountability. The Global Accounting Alliance has recognised the importance of nature and called on accountants to play a part in reversing nature loss:

Nature is everyone's business. Every business relies on nature for resources and ecosystem services such as water, food, fiber, minerals, pollination of crops, water filtration and climate regulation, in their own operations, supply chains and for their employees and customers. Protecting nature within these ecosystems is foundational and critical to long-term human well-being, healthy societies, and resilient economies (GAA 2022, p.1).

Accounting researchers have critiqued the underpinning economic rationales of accounting for nature for over three decades (see for example Maunders and Britt, 1991; Milne, 1991; Martineau and Lafontaine, 2020). Some have focused specifically on the inherent or intrinsic aspects of nature and humans' interactions with nature, and envisaged the development of a better accounting for nature. Hines (1991) and Hopwood (2009) highlighted the significance of human-nature interrelationships and encouraged the accounting system to take this aspect seriously to avoid a purely instrumental way of representing nature. More recent research has sought to improve the accounting representation of nature and human-nature interrelationships. Lehman (2017) urged the necessity of representing the intrinsic essence of nature by using reflective and responsive accounts to appreciate the beauty of nature, arguing that beauty is a quality that links humanity and the natural world. Concern has been expressed that the existing way of representing nature in accounting is still dominated by economic entities and economic logics in which nature is depicted as lifeless objects ready for exploitation, leading Russell *et al.* (2017) to encourage the production of nature accounts from multiple voices or positions. Gallhofer (2018) highlighted how the multiplicity of representations of the impact of the organisation can empower those involved in management and governance. She particularly stressed the significance of representing alternative accounts through their form, content and usage, and learning from other cultural contexts. The most recent research, therefore, seeks to develop accounting for nature by being sensitive to its essential qualities, multiple voices, cultural context and empowerment potential.

Specific forms of accounting for nature, such as biodiversity accounting or extinction accounting practices in different social, economic or cultural contexts, have also been investigated. For example, research has problematised the rationale for accounting for

biodiversity offsetting in New Zealand (Tregidga, 2013); the underlying philosophies of biodiversity conservation disclosures by local councils in the UK (Gaia and Jones, 2017); the value of nature in promoting a sustainable way of living for local coffee farmers in India (Lanka *et al.*, 2017); and the emancipatory potential of the official disclosures made by South African corporations in showing genuine concern and support for the conservation of rhinoceros (Atkins *et al.*, 2018). Particularly relevant for the current paper with its focus on China, Zhao and Atkins (2021) analysed listed companies in the Chinese context, finding that, despite the still prevailing impression management, there are instances of emancipatory endeavour to show genuine concern and potential for future development.

This paper aims to contribute to the growing body of literature on external accounts and accounting for nature by analysing the alternative accounts of a Chinese environmental NGO (ENGO), the Green Earth Volunteers (GEV), to gain a better understanding of the Chinese way of viewing the human-nature relationship and the social and environmental issues of hydroelectric dam construction¹. The following two research questions are addressed:

1. What human-nature interrelationships are reflected in the alternative accounts produced by GEV in the Chinese context?
2. What social and environmental issue are reflected and what strategy has GEV adopted in promoting their ecological ideas in the Chinese context?

This study contributes to the existing discussions of external accounts and accounting for nature literature in several ways. First, this study revealed a particular style of external account, the alternative account produced by an environmental NGO in the Chinese context. This alternative account offers 'other voices' on the human-nature interrelationships in China, which is currently under-represented in the social and environmental accounting literature. Second, it highlights the non-confrontational strategies that have been adopted by GEV in the particular Chinese context to create visibilities and thus draw attention to social and ecological issues and conflicts surrounding river dam projects. This non-confrontational approach is one that could be usefully employed more widely in other contexts where the culture expects and values less aggressive approaches. Third, through its interpretive analysis of GEV's alternative accounts, it contributes to the very limited literature that offers qualitative analyses of SEA in developing countries in general².

The structure of this paper is as follows. It begins by setting out and explaining the theoretical framework approach adopted in this paper. Then a brief overview of the Chinese contextual background is provided, followed by the research method. Then the alternative accounts produced by GEV are analysed. Finally, overall discussions and concluding comments are presented.

Theoretical considerations

The theoretical framing for this paper draws on the writings of ancient Chinese philosophy and mythology on the human-nature interrelationship and the Chinese way of conceptualising and resolving conflicts.

The human-nature interrelationship

¹ We use alternative accounts to differentiate GEV's accounts from other external accounts.

² It is highlighted that qualitative SEA research in the developing context is currently very limited (Qian *et al.*, 2021).

Traditional Chinese philosophies offers specific conceptualisations of the human-nature interrelationship which reflect the understanding of human existence and self-cultivation through interconnection and interrelatedness (Mou, 1993; Meng, 2002; Yuan and He, 2015; Yu, 2018). Ever since the burgeoning of different strands of philosophies since the Warring States era (starting from 476 BC), Confucianism and Taoism have greatly influenced Chinese philosophical thinking (Lai, 2016) through all-encompassing thinking, harmony, and a complementary approach to dualism. Although Chinese Buddhism also exerted influence on Chinese philosophical thinking and culture, the fundamental understanding of human-nature concerning suffering and its eradication, as well as its doctrine on causality (see Lai, 2016), render it less useful as an analytical lens for the analysis of ecological aspects in this research. Thus, Chinese Buddhism is not included in the construction of the theoretical framework.

Confucianism

The term Confucianism refers to the thinking often attributed to Confucius (551-479 BC), who built on earlier religious thought to set out a way of life that recognised certain accepted standards of behaviour, or social mores, based on good manners, justice, integrity and honour. Subsequent Confucian scholars have also contributed to this stream of philosophical thinking. Relevant concepts here are Tian-Ren Unity, The Trinity of Heaven, Earth and Humans, and associated implications.

Tianren heyi (Tian-Ren Unity) illustrates the distinctively Confucian way of viewing the relationship between humans and the environment. The concept of Tian references the idea of the universe or the natural environment while the concept of Ren references humans both as a single entity and as a whole society (Mou, 1993). Thus, the unity of these two elements reflects an understanding of the interconnection and interrelationship between nature and humans as the way of existence. Different Confucians contributed to different aspects of the construction of such a unity. First, Confucius expressed this connection as an appreciation of the beauty of nature through the connection of the inner quality of natural objects with those traits or characteristics owned by humans. Second, such unity can also be reflected in the arguments by Confucius and Mencius from a moral perspective through the virtue of Ren³. Mencius extended the scope of Ren to incorporate not only love for kinship but also love for others as well as non-humans. Third, another dimension of the Tian-Ren unity is reflected through the metaphysical construction of the notion of wholeness. One typical proponent of such an understanding is Cheng Hao⁴. For Mou (1993), Cheng Hao understands the Tian-Ren unity as a living entity, in which humans are integrated within an organic wholeness; within a holistic entity, every part being interconnected and interrelated as organs connected within a body. Later, also in the Song Dynasty, philosopher Zhu Xi highlighted the connection of everything articulated through the sharing of the capacity of benevolence (Yu, 2018)⁵. The Tian-Ren Unity idea represented in Confucian thinking culminates in the construction of things via the concept of conscience of everything by Wang Yangming⁶. As Yuan and He (2015) argue, for Wang Yangming, both humans and non-humans are capable of conscience, which includes natural phenomena like the wind, rain, dew, thunder, sun, moon, and sentient beings.

³ A famous Chinese Confucian after Confucius (372 to 289 BC).

⁴ Cheng Hao (1032-1085), a Chinese philosopher and politician, further information is available at: https://en.wikipedia.org/wiki/Cheng_Hao (accessed on 13 September 2020).

⁵ Zhu Xi (1130-1200), a Chinese philosopher and politician, further information is available at: https://en.wikipedia.org/wiki/Zhu_Xi (accessed on 13 September 2020).

⁶ Wang Yangming (1472-1529), a Chinese philosopher and politician, further information is available at: https://en.wikipedia.org/wiki/Wang_Yangming (accessed on 13 September 2020).

The idea of the human-nature interrelationship is also manifested in the trinity of heaven, earth and humans and its practical implications. It is depicted in the classic Confucian literature – Yi Jing – that humans are nurtured by both heaven and earth and act as an integral part of this trinity (Meng, 2000). Within this classical construction, the heaven reflects a generic delineation of time and space, and the earth indicates the specific land on which all things relied (Meng, 2000). This trinity has significant practical implications for traditional production activities such as agriculture. Wang (1982) highlighted the practical implications of such a trinity through the concepts of Tian Shi and Di Li, and human activities. Tian Shi relates to heaven in the form of seasons, weather, and time which are essential conditions for agricultural production; Di Li relates to land in terms of the conditions of the land for agricultural cultivation (Wang, 1982). Based on proper temporal and land conditions, humans can then adopt skills to produce a good artefact/agricultural product. Thus, the good production/output would require the concerted efforts of all elements and conditions involved along with active human agency.

Taoism

Taoism is an ancient Chinese philosophy that developed out of earlier philosophical traditions including shamanism and nature religion. The idea of balancing forces, or Yin and Yang, reflects a non-dualistic dynamic balance between humans and the natural world. Qingqi (2014) draws on ecofeminism and Taoism to consider the non-duality of Yin and Yang to tease out its relevance in ecofeminist ecology in the Chinese context. This indicates the benefits of traditional Taoism thinking in breaking away from the anthropocentric way of exploiting and instrumentalising of nature. The key concepts in Taoism which relate to ecological understanding of human-nature relationships are Zi Ran and Wu Wei.

Zi Ran articulates the uniqueness and irreplaceability of everything in all forms and respects (Wang, 2004). Furthermore, this self-generated uniqueness ingrained in everything in the world is not presupposed by an omnipotent, omnipresent pristine high order, but instead inherently emerges through the self-regulated process of movement and interaction. Thus, being natural denotes an open, dynamic and unplanned process of self-becoming and self-identification. This meaning of Zi Ran as the uniqueness of existence is deeply rooted in the undefined Tao as being the genesis of everything. This ontological Taoist thinking contributes to ecological epistemology in two ways. First, it does not conceive of humanhood as unique and superior compared with non-humans. For Lu (2012), everything else shares the same status with the human race, and hence deserves equal reverence and attention. Second, another key Taoist figure, Zhuangzi, further argued that Heaven and Earth (indicating the natural environment) are in harmony with humans, sharing the same value and virtue.

Wu Wei is exemplified as assisting the development of everything without deliberate interruption or manipulation, thus everything can develop according to its own natural order (Mao, 2008). So, the concept of no action does not mean passively refraining from all activities but rather represents an idealised thinking of following intrinsic nature without obstruction and deviation. This implies a more specific principle in Taoism called zhizu, meaning knowing the limits, which views indulgence within desire and endless avarice as vices (Su, 2006). In order to avoid deviating from the natural development of things, it follows that it is of high priority to keep the appropriation of natural resources from the external environment to a minimum extent so that the status of homeostasis or balance can be retained and sustained.

Mythology

Mythological legends constitute an important part of the cultural tradition of the Chinese people. Yuan (1988) has identified different traditions in Chinese mythology: for example, ancient myths, the wizard tradition recorded in the ancient literature *Shan Hai Jing*, stories about deified historical figures and legends of ethnic minority groups. Within this broad mythological tradition, there is one type of myth that is of particular interest here as it represents the human-nature interrelationship as equal and interconnected. Yuan (1988) refers to this type of legend as a form of *Huo Wu* mythology. *Huo Wu* indicates the personification of natural elements, such as the sun, moon, stars, wind, clouds and rain. These natural objects are considered as being alive and capable of having a will of their own. Yuan (1988) argues that this type of mythology reflects a primitive way of thinking that considers nature and non-humans equal to humans.

Conceptualisations of conflict

Conflict arenas in the Western context

Thomson *et al.* (2015) delineated various stages of conflict along with activists' tactical intentions (Kneip, 2013). The role of external accounts is discussed in association with different stages of conflicts which include initiation, resolution, denial, perpetuation and escalation (Thomson *et al.*, 2015). Thomson *et al.* (2015) further categorise varied functions of external accounts into systematic, partisan, contra-governing and dialogic accounts in relation to activism and conflict area theory. The systematic accounts challenge specific organisational conduct and aim for possible future participation and reform of the existing accountability systems. Partisan accounts provide new evidence or narratives to highlight loopholes or inadequacies in the governing system and aim to delegitimise or challenge specific governing systems. Contra-governing accounts challenge the underlying nature of governing systems and aim to replace existing ideologies. Dialogic accounts provide visibilities to multiple perspectives and give voice to oppressed or silenced actors (Thomson *et al.*, 2015). This represents a Western-centred view of conflict arenas but this paper argues that conflict is conceptualised differently in the Chinese context.

Conflict in the Chinese context

The notion of harmony is the key tenet of the traditional Chinese way of viewing human-nature interrelationships, where the avoidance of conflict and confrontation regulates human behaviour under the influence of collectivism. Chew and Lim (1995) point out that such avoidance of confrontation is to prevent disruption of relationships or dependence. Chen and Starosta (1997) argue that the cardinal value of Chinese culture is harmony and the aim of communication is to establish a harmonious relationship. Drawing from Confucianism and Taoism, Chenc (1977) proposes the concept of the dialectics of harmonisation, which indicates that harmony and conflict are seen as two modes of thinking or aspects of changing reality; the cosmos holds the tendency to form harmony and unity while conflict implies disorder or imbalance (Huang, 2016). Conflict is thus deemed as a detractor from harmony rather than as an issue in communication (Chen, 2000).

Hwang's Chinese model of conflict surrounds the value of harmony and the distinct features of Chinese interpersonal relationships. Such a value system focusing on harmony was formed and developed from the agricultural ecology of traditional Chinese society with high population density and low social mobility (Hwang, 1998). Thus, Hwang (1998) designed the model to include different levels of harmony maintenance, personal goal attainment, and

coordination or domination strategies located along the vertical or horizontal axis. For instance, those who are placed at the subordinate power positions will tend to relinquish their own personal objectives to endure pressure exerted from superiors. Others may seek help from other members in the community to express disagreements to superiors rather than using direct communications. It is also worth noticing that when differences or tension exist between superiors and subordinates, the latter might choose to publicly obey to 'save face' for those in power rather than to display overt disagreements or confrontations. This strategy has often been adopted by local governments to deal with incessant or unrealistic demands from central government (Hwang, 1998).

Further, for Chen and Xiao (1993), the communication rules in the Chinese approach to conflict management are mainly self-restraint, indirect expression of disapproval, and saving face for counterparts and others. Self-restraint entails the suppression of emotions to avoid aggressive confrontation or involvement in an argument in a strategic way. Indirect expression of disapproval also indicates the tendency to avoid direct and confrontational expressions in a conflict situation (Chen, 2000). Such an evasive way of conflict resolution requires an intermediary in conflict resolution (Hsu, 1970). Saving face for counterparts is mostly utilised in daily interactions or business negotiations to resolve conflict by making concessions (Hwang, 1998). Reciprocity is a primary principle of harmony because it requires mutual dependency and responsibility of the parties involved. A sort of Chinese particularistic relationship is noted by Chen (2000), in which differences are maximised and people bond based on particular features such as kinship, working relations, geography, economy and public relationships. Despite the emphasis on harmony during communications and various evasive or non-confrontational strategies, Chen (2000) also notes that when engagement in conflict becomes inevitable, the Chinese way of handling conflict still bears significant influence from the overarching principle of harmony. This represents subtle strategies and tactics rather than direct confrontation in conflict resolution.

Context

This section explains the geographical context of the current study and the nature of NGOs in China with specific reference to the NGO selected for analysis in this paper.

The Chang Jiang and hydroelectric dam projects

The Chang Jiang originates from the Dan Dong Peak of the Tanggula Mountains of the Tibetan Plateau, which is called the Roof of the World⁷. It runs across eleven provinces, autonomous regions, municipalities such as Qinghai, Tibet, Sichuan, Yunnan, Chongqin and others, with a total length of 6300 kilometres, ranking as the world's third longest river. The total water resource of the Chang Jiang amounts to 961.6 billion cubic meters, constituting 36% of the total river water resource in China (CWRC, 2019). The Chang Jiang has cultural, historical and economic significance in China. Several local ancient civilizations, such as the Shu civilization, developed along the Chang Jiang (Kong, 2014). Agriculture, husbandry, fishing and industrialisation developed and thrived along the river, while the growth of the Chinese hydroelectric power sector over the last forty years has been exponential. The

⁷ In the English language Yangtze is commonly used for the whole river. This is confusing as in the Chinese language the name for the whole river is 长江 Chang Jiang. Yangtze only refers to a particular stretch of the river as we explain later in our paper. In order to avoid confusion, we thus adopt Chinese convention in referring to the river.

hydroelectric projects constructed or under planning along the Chang Jiang are part of what is referred to commonly as the expanding Green Electricity Industry. More hydroelectric dam projects are being constructed or planned as part of the fourteenth five-year plan on modern energy system planning (NDRC, 2022). These include projects along the up-stream section of the Jinsha River, which is part of the Chang Jiang.

Chinese NGOs and environmental activism

The administration system of Chinese NGOs has two features: one is the dual management system, and the other is the 'One NGO per sector' requirement (Deng, 2010). The dual management system, established in 1989 and revised in 1998, requires social organisations in China to be approved by, and affiliated to, a government or Party body as the professional management unit⁸ (Feng, 2017). Once approval is granted, NGOs need to register with the Ministry of Civil Affairs or its local bureau that will supervise and conduct annual reviews (Feng, 2017). The 'One NGO per sector' principle requires that only one NGO can be established in each sector in any given locality (Deng, 2010). Some NGOs choose to register as business entities or exist as a secondary organisation of a registered entity but operate independently (Deng, 2010).

Despite the stringent regulations, Wu (2009) argues that the establishment of Friends of Nature (FoN) in Beijing in 1994 still set a milestone in the development of environmental activism in China since, afterwards, there was a rapid increase in terms of the number of voluntary environmental citizen groups across the country. Yang (2005) stressed that the strategies adopted by the ENGOS are non-confrontational, which facilitates collaboration and the potential for change. Wu (2009) pointed out several features of the Chinese green ENGOS which allow them to survive and also develop steadily, including being naturally connected and having quite similar constitutions. Such connections were further strengthened by collective actions such as public education, feasibility research and conservation projects, aiming to promote wider awareness and possible changes through shared memories and experiences (Wu, 2009). Simon and Hang (2010, p.2) observed the existence of greater state tolerance for NGOs and the desire for 'grassroot reform'. There is scope for integration of local knowledge through a collaboration between local authorities and communities (Huang *et al.*, 2022). It is crucial for ENGOS to foster stable relationships with the local governments and carefully select 'frames' to voice concerns (Dai and Spires, 2018, p.62). A recent study by Wang and Lo (2022) observed that FoN framed their legal actions on the premise of the Confucian sense of justice to address climate and sustainability issues in China.

The Green Earth Volunteers (GEV)

Founded in 1996 by Wang Yongchen, a renowned news reporter from the *People's Central Broadcasting Station*, Green Earth Volunteers (GEV) is one of the earliest established environmental NGOs in China. As stated on GEV's website, the establishment of this organisation was a result of concerns with environmental issues and a sense of the responsibility of news reporters and environmental science researchers⁹. GEV also discloses

⁸ Green Earth Volunteers is registered as Green Earth Environmental Scientific Research Centre and is currently registered under the International Green Economy Association in the Chaoyang District in Beijing, which resonates with NGOs' strategies under the strict regulatory environment depicted in Deng (2010). See the source information online at: <http://www.igea-un.org/cms/show-5807.html> (accessed on 26 Dec 2021).

⁹ Green Earth Volunteers website, available at: <http://www.chinagev.org/index.php/aboutgev> (accessed on 1 April 2019).

on their website that some funding had been obtained from overseas, including from the *Blue Moon Fund*, *Canon*, the *Natural Resources Defence Council*, the *French Embassy*, *Misereor Foundation*, the *Rockefeller Brothers Foundation* and *Waterkeepers Alliance*. News reporters and environmental science researchers still constitute the main part of GEV membership.

The initial mission of GEV was to 'walk into nature, know nature, and make friends with nature', which was later expanded by adding 'to promote public disclosure and public engagement'¹⁰. Reflecting this mission, GEV provides information about their projects as well as news about environmental issues on their website. This promotes environmental protection of rivers and calls for public disclosure of environmental information. Furthermore, GEV aims to improve public engagement in dealing with environmental issues and to thus enhance fairness of decisions made by the government on environmental matters.

As part of its strategy, GEV organised various social projects aimed at encouraging public engagement. These projects include the 'Nu River Protection' project, the 'Ten-year River' project and the 'Ten-year Yellow River' project. The focus of this paper is GEV's 'Ten-year River' project, which was initiated in 2006. It aimed to explore the major rivers in the west of the Sichuan and the north west of the Guizhou province and to gain insights into the impact of river water resources utilisation on the economic situation and daily lives of the population living along these rivers. The members of the team involved in the 'Ten-year River' project included the founder of the GEV, water resources experts, eight news reporters from key newspapers such as the *Southern People Weekly*, the *Beijing News*, and *China Economic Times* and one independent producer. The major rivers covered by the 'Ten-year River' project were the Min River, Dadu River, Yalong River, Jinsha River, Lancang River and Nu River. The detailed experiences of members of the 'Ten-year River' project were recorded in the form of journals or news reports or commentaries disclosed in chronological order on GEV's website¹¹. The material consists of narratives and photographs taken by the team. For this paper, this material on GEV's website constitutes an alternative account and is now the focus of analysis.

Research Method

The overall research design for this paper adopted a case study focusing on GEV. The case study covers a ten-year river project conducted by GEV along the main rivers in China from 2005 to 2016. The analytical data is based on the documents publicly disclosed by the GEV on their official websites in the form of diaries, reports, or commentaries from 2005 to 2016. All these documents were downloaded from the official website of GEV in 2017. By that time, GEV had uploaded and disclosed all its documents on its official website. The number of disclosures varied between different years, so the analysed documents per year also varied accordingly. 2007 and 2008 had the largest numbers (140 and 57 respectively). A total of 380 documents were collected including diaries, commentaries, reports, and photographs that GEV publicly disclosed on their website regarding this ten-year river project.

Thematic analysis was performed to analyse the documents collected. Thematic analysis facilitates the identification, analysis, and reporting of the patterns in data sets based on a rich

¹⁰ From Green Earth Volunteers' official website, available at: <https://www.chinagev.org/p/zuzhijieshao.html> (accessed on 20 April 2023).

¹¹ Green Earth Volunteers (2006 – 2015), "Ten-year river project", available at: <http://www.chinagev.org/index.php/greenpro/jianghesnx> (accessed on 7 April 2019).

description of data and the interpretation of multiple aspects of data in the exploration of research questions (Braun and Clarke, 2006). The identification of patterns through thematic analysis, as suggested by Braun and Clarke (2006), focuses on the relevance and significance in relation to the theoretical framework as well as the research questions. Thus, during the data analysis of this research, themes were identified and categorised in relation to areas of human-nature interrelationships (Research Question 1), social and environmental concerns and GEV's strategies (Research Question 2). The themes are shown in the Appendix. The data analysis process included three major levels of coding and categorisation. At the first level, manual coding was used to identify specific items like spiritual connection to the old settlement, connection with water and mountains through the reading of the narratives in combination with pictures presented in the documents. At the second level, these specific codes were further categorised into broader categories such as attachment to nature or spiritual connection with nature related to theoretical concepts. At the final level, broader categories have been referred to the theoretical framing and research questions to be classified into interrelationships and social and environmental concerns.

Analysis of GEV's alternative accounts

The analysis of GEV's alternative accounts begins with a descriptive analysis of the form of the accounts. This is followed by thematic analysis of the content of the accounts focusing on the human-nature interrelationship (Research Question 1). We then discuss the social and environmental issues reflected in the accounts and GEV's strategies in promoting their views (Research Question 2).

The form of GEV's alternative accounts

The accounts disclosed by GEV consist of narratives, such as diaries, reports and interviews, and photographs. The main genre used to disclose the information is the *travel diary*. From 2006 to 2015, GEV members travelled along targeted rivers visiting dams, towns and cities. The diaries record the date and travel route of the GEV members and the targeted rivers, dams, towns, and cities. During the period covered in the diaries, GEV members were concerned to document change. For the Jinsha river, for example, GEV members visited the same families over a ten-year period. The emphasis on change is also evident in the chronological form of the diaries.

The alternative accounts provide formal reports in addition to the personal reflections of the diaries. These reports focus on particular issues concerning dam projects and were written by expert GEV members, sometimes also including collaborators. An example of such a report is the *Last Report of the Rivers in China (2013)* (Li *et al.*, 2013), which was produced in collaboration with other NGOs and provides critical commentary on current hydroelectric power projects in China as well as suggestions for hydroelectric planning in China. There are also other reports that are embedded in the narratives of the diaries such as the 2007 suggestions for, and critical commentary on, the environmental evaluation report of the A Hai dam project and the 2012 summary of key aspects of the social and environmental impact of the Xiao Nanhai dam project, then still at the planning stage (GEV, 2007c; GEV, 2012d). As with the travel diaries, the reports emphasise changes over time. For example, they document changes at various points during the river project of a drain outlet into the river in the City of Pan Zhihua.

The alternative accounts of GEV also contain interviews conducted by GEV members. These interviews are embedded in the narratives of the travel diaries. The key group interviewed is relocation people, whether already relocated or threatened with relocation. The aim is to document the living conditions of this group of people, their views of hydroelectric power projects and relocation policies, and their future life plans. Many interviews take the form of casual conversations between the interviewees and GEV members. GEV members also interviewed local government officers to ascertain their views on the relocation policies, conditions and difficulties experienced during relocation processes, and the local governments' engagement with the representatives of hydroelectric power companies. Another type of interview is with GEV team members who are experts in environmental issues in the context of hydroelectric power projects. Interviewees in these formal interviews include Mr Weng from the Chang Jiang water resources commission in China and Mr Zhang, the executive principal of the China Development Research Institute (GEV, 2007b).

The alternative accounts of GEV also provide critical commentaries regarding the hydroelectric power industry, the geographic, biological, economic and social impact of dam projects, the possible hazard of incessant dam construction along the river and a critique of the actions of corporations included in the dam projects. These commentaries have distinct titles, which highlight their focus. For instance, in 2008 a commentary was published with the title *'Is Hydropower Green Energy?'* (GEV, 2008b). In 2014, one commentary directly targeted the hydropower conglomerate, the Three Gorges Corporation (TGC), with the title *'TGC Accomplishes the Jinsha River Dam Kingdom'* (GEV, 2014a).

The human-nature interrelationship

The human-nature interrelationship underpinning the alternative accounts is evident in the reflections and narratives of members of GEV and in interviews with local residents. These show that GEV members have a special connection with, and appreciation of, nature. Their narratives refer to the intrinsic beauty of the natural environment. Nature is often depicted as a sentient being of equal status to human beings. Noteworthy is the sense of harmony and co-existence, which more generally characterises the human-nature interrelationship in the alternative accounts, thus reflecting the human-nature interrelationship in the Tian-Ren Unity. The following examples illustrate this.

GEV members on one of their visits to interview a local family living at the Jinsha river gulf share their impressions of the beauty of the natural environment and the river:

Our cars stopped by a village beside the Jinsha River... It was shallow just moments ago, patches of sand blinking in the middle and the side of the river. It suddenly widened up when we reached Liang's house. Twinkling wrinkles fluttered on the surface of the water under the sunlight (GEV, 2007a).

This poetic description of the scene exemplifies the way nature is appreciated in the narratives of GEV members. This narrative demonstrates an understanding of the aesthetical value of the natural scenery as well as the ability to communicate such appreciation through an almost motion-picture representation. It resonates with early Confucian thinking, such as, for example, the wise find pleasure in water, which reflects a reverence and connection with nature aesthetically or ethically, as one early dimension of the Tian-Ren Unity (Meng, 2002). The GEV members clearly demonstrate their respect and appreciation of the aesthetic beauty

of the natural landscape through their perception, reconstruction, and artistic representation of nature.

The intrinsic beauty of nature and harmonious human-nature interrelationships are further accentuated by photographs taken by GEV members during their journeys¹². A photograph taken in 2014 depicts a village in the river valley seemingly being embraced by the river and the mountains. The grey rooves of the houses perfectly blend with the green and white background colours of the river and the mountains. The shapes and patterns of the rooves mirror the shapes and patterns of the fields. Human civilization seems to merge with its natural surroundings, thus forming a new integrated whole of which humans are a part. The idea of wholeness evident in the photograph resembles the ecological thoughts such as Tianren Unity in Confucianism (Mou, 1993) and the Taoism's concept of Zi Ran (Lu, 2012; Mao, 2008).

It is of interest to look in more detail at the way GEV members describe the river. A general characteristic of the river narratives is the representation of the river as a sentient being with feelings and emotions, and of a certain level of agency. This is evident in the following quote from the alternative accounts:

We reached the first Gorge of the Jinsha river. The water is waning due to the dry season with bare river beds here and there. However, the blue river water and yellow river beds added up to the versatility and attractiveness of the scenery here...we took many pictures of the *tenderness* of the water, the colour of the water and the *mingling* between the water and the sand (GEV, 2007a).

The adjective 'tenderness' in the above quote is normally only used in relation to humans. Using it, however, to describe a river gives the river human-like properties. The same effect is achieved through the usage of the word 'mingle'. Such a description of nature resonates with ancient Confucian thinking, as evident in Lun Yu's statement that 'the virtuous man loves mountains and the wise man prefers water'¹³. The natural elements here are presented as having human characteristics which suggests a certain level of agency. This refers to the new Confucianist Wang Yangming's understanding that everything is united through conscience. In his construction, natural objects are also capable of agency as they are unified through communal conscience (Yuan and He, 2015).

The type of human-nature interrelationship evident in the narratives of GEV members points to a deep sense of connection between humans and the natural world:

Xin Yun held the recorder standing by the water, recording the sound of water without making a sound. Thus, she said: "the sound of water is a language of nature; we should learn to listen." ...looking back to our childhood, many people honoured nature (GEV, 2006).

Xin Yun shows awareness of the possibility to communicate with nature. Interestingly, she refers to humans having lost the ability to listen to, and understand, nature:

The room we stayed was beside the Yalong river and we could hear clearly the sound of the waters. We felt it, it is alive. It felt safe and sound, being embraced by nature (GEV, 2006).

¹² Due to copyright concerns, we only describe instead of directly showing the picture. Available online at: [http://chinagev.org/images/wenzhang/2014/34/jh11-%20\(23\).jpg](http://chinagev.org/images/wenzhang/2014/34/jh11-%20(23).jpg) (accessed on 1 April 2019).

¹³ Confucius Lun Yu 论语, available at: https://so.gushiwen.org/guwen/bookv_24.aspx (accessed on 1 April, 2019).

Being embraced by nature, in effect being part of nature, feels safe: the water, which is alive, becomes the guardian and protector of humans. In addition to being alive, the river is also depicted as providing inner peace and comfort through an emotional bond between humans and the river. This way of seeing is found in ancient Chinese philosophical wisdom, such as Taoism and Confucianism. In Taoism the interrelatedness and coexistence, depicted in the above two quotes, are evident in its ontological construction of the notion of Tao from which everything originates. Likewise, the Tian-Ren Unity concept in Confucianism perceives humans as an integrated part of an organic whole. When every part of the whole is in harmony, an emotional solace, such as the peaceful feeling represented by the GEV members, is created. Cheng Hao's development of Confucianism also emphasises that only a harmonised and peaceful status is a healthy status (Mou, 1993). Thus, when the GEV member suggests that people should learn to listen to the water, it is indicative of the holistic interrelationship between humans and nature.

Another aspect of the human-nature interrelationship in the narratives of the alternative accounts of GEV is a belief in the harmonious coexistence of the natural world and humans. A diary in 2011 provides an illustration by GEV members sharing their description of the tree they saw:

When the ten-year river project team approached an 800-hundred-year-old tree by the Jinsha river, the tree was embraced by field smoke and sunlight (GEV, 2011a)

GEV members comment on the scene they saw: 'It feels like the beauty falling from the sky when the sunlight and smoke intermingled' (GEV, 2011a). Interesting in this narrative is the blurring of the boundary between the social and the environmental, i.e. the smoke created by human activity and the natural sunlight both 'embraced' the tree. The use of 'embraced' by the GEV member is humanising and comforting, creating a sense of social-environmental or human-nature unity. The reference to the sunlight, which is created by nature and to the smoke, which is created by humans, as becoming an integrated whole can be seen as reflecting Wang Yangming's development of Confucian thought, where everything is prone to, and capable of, communicating through the unification of conscience (Yuan and He, 2015).

The alternative accounts also provide insights into how local people view nature and their relationship with it. In interviews with GEV members, local residents who lived by the river often referred to mountains and rivers as places where gods and other deities live. Also, mountains and rivers are frequently described as being capable of feelings and emotions. Interviewees highlighted the importance of god-inhabited mountains, rivers and lakes for the spiritual well-being of local ethnic minority groups:

There are a lot of god mountains and lakes, which are their religion and their roots...you cannot replace these ritual grounds with some random *Mani pile*¹⁴. Otherwise, their god mountains would be without gods and meaningless (GEV, 2014b).

In 2009, GEV recorded an old legend about the creation of the first gulf of Jinsha. In this legend, Jinsha river is depicted as a young lady, one of three sisters (i.e. rivers):

¹⁴ A *mani pile* is a pile of rocks, considered as spiritual and worshiped by local people.

For the becoming of this gulf, there was a legend in Shigu which says that: Nu River, Lancang River, and Jinsha River are three sisters travelling together. They quarrelled halfway and the elder sisters stubbornly insisted they travel south. The little sister Jinsha, however, was determined to find light and love from the east where the sun rises. When they reached the place Shigu, the little sister said farewell to her two elder sisters and headed on towards the East. Where the sister Jinsha departed, the first gulf of Jinsha was formed (GEV, 2009).

The legends and myths reported in the alternative accounts blur and transcend the distinction between humans and nature. This creates the impression that humans and nature are not separate but belong together. The reference to god mountains and lakes shows resemblance to the legend of the Wu mountain goddess. The legend about the three river sisters refers to the Huo Wu concept (Yuan, 1988) in Chinese mythology. Rivers are thus depicted as humans (three sisters), with characters and free wills. In the legend, they pursue their own goals and make their own decisions.

Such a sense of belonging is also evident in relation to 'belonging to the land'. In the 2006 diary, one elder, living by a part of the river earmarked for hydroelectric development, commented:

This is the land passed down by our ancestors. We would not want to leave. When a society needs some people to sacrifice their interest for some other people, it is not harmonious. Building dams on beautiful Jinsha river also does not represent a harmonious relationship between people and nature (GEV, 2006).

According to this view, the land also represents a connection to ancestors, thus further enhancing a sense of belonging and harmony. A close interpersonal relationship is indeed a key element of Confucian thinking, especially the concept of family. Ren, the most fundamental virtue, as argued by Confucius, requires respect and love for your parents. It is of note that the land the interviewee refers to creates a symbolic bondage between local families and their ancestors along the family bloodline. The respect for, and perseverance in, preserving such a symbolic bondage, evident in the above quote, can thus be understood to represent the virtue of ren as embedded in traditional Confucian thinking.

The harmony between land and humans, however, is threatened by the possible construction of a dam. The dam would force people to leave the land to which they are emotionally attached. The interviewee clearly sees this as destroying the harmonious relationship between humans and nature. Further, such an interruption also negatively affects the way of life of people living along the river. In 2007, one interviewee commented on their local way of life:

There was a good harvest of the fruit last year. They basically live dependent upon the heaven, which means there is not much farming to do...He plays music not for money, but just as a way of enjoying music and for the passing down of the traditional culture (GEV, 2007a).

The interviewee refers to the rich river-side soil, which is especially good for growing crops. According to the interviewee, this has facilitated the relaxed way of life of the local people who are able to enjoy a variety of cultural activities. One of the observations GEV recorded in 2008 further highlights how the local natural environment has shaped the way of life of an ethnic minority village:

The red soil of the mountains combined with the Yi's houses gives off a sense of harmony between the nature and people...the style and colour of their clothes contained a certain level of beauty which borrows insights from nature (GEV, 2008a).

The above examples indicate how the harmonious co-existence between people and nature has more generally enhanced the wellbeing of people. It also reflects an inseparable connection between the heaven, earth, and humans which is depicted as a trinity of Heaven, Earth, and Humans in Confucianism (Meng, 2000). The relaxed way of life is inseparable from its natural environment. Local natural elements such as the sunshine, water, and soil are indispensable parts of the mode of production of the local families. Natural elements also blend within every aspect of their lives through the particular style of attire and architecture, bearing strong integration with the local land and mountains. This is also a reflection of the practical implications of the Trinity concept in Confucianism (Wang, 1982). Thus, these local families' way of life depends on the harmonised trinity of heaven, earth, and humans.

The wellbeing of people has, however, either been threatened or destroyed by river dam projects, because the trinity between heaven, earth, and humans is forcefully separated. It is also a disruption of the original status or original order of things as they should be according to Taoist thinking (Mao, 2008; Su, 2006). This separation and disruption had significant negative consequences. One local resident in the Jinsha gulf who was interviewed in 2015 referred to the disconnect between people and nature that is evident today:

We asked why the river here can still maintain such a natural status. The elder called out to the mountain many times while we interviewed him, "come back! Crow!" He told us that crow is considered as the holy bird. He then said that why the river remains like this is because they have many springs and many woods on the mountains. Now people think they can cut down trees whenever they want. But in their culture, trees and springs are gods themselves which protect people from harm (GEV, 2015).

The lack of consideration for a harmonious human-nature interrelationship, which had led to the construction of a dam, has negatively affected the former residents of the submerged city of Sui Jiang. According to the alternative GEV account of 2013, the former town people still have a deep attachment to their lost city:

The meaning of family, of home, is it only about the objects that can be moved? Is it only about the architecture?

For thousands of years.... our ancestors created this part of the world. No matter if time passes, and things change, the Sui Jiang families, culture, lives, spirit, still run like the river!

The river turned into lakes and the river civilization became hidden memories...but the culture and spirit still live on... (GEV, 2013a)

GEV highlights the negative impact by contrasting two photographs of the Sui Jiang city before and after the inundation¹⁵. Before the inundation, the style of the architecture bears strong local features, revealing a connection between the river, the mountains, the farmland and the houses. The area of the city has been drastically reduced and pushed backwards

¹⁵ Available online: <http://www.chinagev.org/images/wenzhang/2013/4yue/3/6-%20%2822%29.jpg> (accessed on 5 July 2019); <http://www.chinagev.org/images/wenzhang/2013/4yue/3/6-%20%289%29.jpg> (accessed on 5 July 2019).

towards the higher mountains. The soil of lower lying land, which has not yet been submerged, is clearly visible. However, after the inundation, the original Sui Jiang city in which local people had lived for generations has been mostly submerged and there is a clear change in the architectural style: new buildings have a unified 'modern' style, and there is no sense of historical continuity or diversity.

The example of the Sui Jiang city indicates an interrelationship between the river and the riverside civilization, which coexists and shares the same destiny: people and river have been dislocated. This dislocation not only destroyed the symbolic bond between the people living in the city and their ancestors but also their relationship with the original land and the original river. This destruction of relationships further engenders a loss of belonging.

Social and environmental issues in GEV's alternative accounts

During their river projects, GEV also focused on social and environmental issues related to these dam projects and the subsequent expansion of industry along the rivers. One of the key social issues that GEV exposed is the difficulty that the relocation people have experienced because their homes were submerged as a consequence of a new dam.

The relocation disrupted the traditional mode of life of these people and negatively affected their emotional, cultural and spiritual connection with the land and the river. The 2013 interviews and observations of the relocation people in Ping Shan County evidence the challenges they experienced:

The land was measured by aerial equipment. Many lands were not included such as the field for growing Longans, Loquats, oranges, bananas, plums, peaches, tea trees, and flower trees. They are all covered by water now; they are our banks, for us farmers. Previously, we can use water from the Jinsha river to fight drought, now not only we cannot irrigate but we are also having problems in getting clean drinking water. We can only get water every four days and we have to fight each other to get water (GEV, 2013b).

Their previous way of life and mode of production, which greatly relied upon the natural land and rivers, had been destroyed because of the construction of the dam. It is of note that this account also makes visible a mechanical understanding of the land by officials. The land is seen in numerical, rather than in symbolic, terms and as bearing special personal meaning for local families. The inseparable connection between humans and nature is disregarded and disrespected: nature and humans are divided and reduced to arbitrary numbers. The difficulties were further exacerbated as the people were also not sufficiently compensated economically for their loss. For one interviewee:

The relocation compensation is only 1000 yuan, how can we afford to move? Because we are not satisfied with the compensation, we did not sign the document. Thus, we do not have a new home and were left with nowhere to stay when our old house was submerged (GEV, 2013b).

GEV support their narratives with photographs to reveal the living conditions of the relocation population. For example, GEV revealed a photo that depicts a very young boy helping to wash the dishes and thus sharing house chores with his mother¹⁶. Another photo

¹⁶ Available online at: <http://chinagev.org/images/wenzhang/2012/6/3/78.jpg> (accessed on 5 July 2019).

shows the natural environment of a relocation location, revealing barren mountains and very limited vegetation¹⁷. A closer look at the condition of the soil raises further concerns about the suitability for farming, which has traditionally been the main source of income for the relocation people. The tone and style of this photo emit a sense of disconnectedness and emptiness.

GEV's engagement with the relocation people exposed the insufficient economic compensation as well as a lack of fair and effective communication between the local government and the residents affected by the dam projects. As one interviewee explained:

When we went to the local government, they responded that their previous responsible members have all gone so they did not know of the issues we asked about. This is like you feed them and then they leave, one after another. Now they have all left. What had been promised was never realised. Now who are we supposed to turn to for help? (GEV, 2013b)

GEV's interviews with the local residents exposed their angry but powerless and not-listened-to voices, which indicates further severe issues of evasion and lack of public accountability of the local government to the relocation population. The accounts on GEV's website provide evidence of the disastrous consequences of the separation of humans from nature, a condition that drastically contrasts with the interrelated human-nature relationship advocated in Confucianism (see, for example, Gallhofer, 2018).

The alternative accounts also indicate that such evasion of accountability is related to the uneven power distribution between the local government and the hydroelectric conglomerates. A conversation between GEV and a local government officer in the Yong Shan County in 2012 reveals this:

GEV: Do you think it's worth it? Such nice rivers, such beautiful mountains, such affluent lives of these people, all will be gone only for the construction of a hydroelectric dam.

Officer: We do not have a place to speak either. We are the weaker group as well. Only what the TGC say counts, and we have to argue with them.

GEV: Do you know that our country has started to focus on the transparency of disclosure and public engagement. Do you have voices here? The people have a right to know and to engage to protect their rights.

Officer looked confused and said honestly: We do not know this (GEV, 2012a).

Another social issue that became evident in the context of dam construction is a possible negative influence on human-human relationships, especially a threat to the harmonious co-existence of multiple ethnic minority groups. In the 2011 diary, GEV recorded the following narrative from a local elder:

All these ethnic minority groups, we live in harmony with each other. If the dam is built, we will be separated, and we cannot be living a happy life (GEV, 2011a).

GEV also recorded environmental issues evident along the rivers they visited in their alternative accounts. It is noteworthy that these environmental issues do not only impact on the natural environment but also negatively affect the people living by the rivers. A typical example of how an impact on the natural environment also affects the lives of people is the

¹⁷ Available online at: <http://chinagev.org/images/wenzhang/2012/6/3/52.jpg> (accessed on 5 July 2019).

possible danger of landslides and earthquakes due to large dam constructions, which can disturb the fragile and complicated geological structure of the region. In 2008, Yang, an expert in geology and a member of GEV, argued in a report published by GEV:

The eight stages of dams are all constructed in the rare valleys of the Jinsha River...it nurtured the Chinese nation as the mother river and these large turnings are all among the geologically active areas and seismic active areas. Building such a large project on this complicated and dynamic geological structure is worthy of research in terms of its safety and stability (GEV, 2008a).

Yang expressed similar concerns again in 2012:

There have always been disputes about the cause of the Wen Chuan earthquake due to the local dam construction. My opinions are the same as those of other scientists. We consider this as a precious opportunity to re-evaluate the aggressive dam construction in the south western area. However, mainstream researchers and hydroelectric power companies are still negative about this cause or remain completely silent (GEV, 2012b)¹⁸.

Throughout the alternative accounts, GEV raises concerns related to the building of mega-dams on fragile geological structures and points to uncertainties in terms of a causal relationship between the building of dams and seismic and landslide disasters.

GEV also draws attention to the interconnectedness of economic, social and environmental issues. In the 2006 diary, for example, GEV argued:

However, the Er Tan dam also revealed some problems. For example, the economic benefits it brought to Pan Zhihua is quite limited. The relocation people have not been adequately compensated. They can move and settle but they cannot get rich. After the completion of the dam, the electricity generated is not transmitted to other provinces but rather consumed within the local area which stimulated the surging of new industrial projects. The flaring Phosphorus Factory we witnessed was one of those projects which poses a great threat to the local environment. One thing is for sure that the biodiversity of the river is also affected (GEV, 2006).

Also in 2007:

It is like when you are mixing flour with water. Whichever is less, you just add a bit more. They build hydroelectric power stations to generate electricity which was later used to support highly energy consuming and polluting industries, which severely damaged the local environment and local people's health (GEV, 2007b).

GEV have made visible in their accounts the vicious circle of unsustainable economic development and its actual and potential negative impact on humans as well as the natural environment. The 2014 diary of an elder, who lived by the gulf of Jinsha observed:

You live in Beijing, and you do have a bit more money. But what type of air do you breathe? What kind of water you drink? Life and quality can never be measured by money. In our society, especially recently years, money has become the only goal, the only standard, and

¹⁸ It is of concern that 'mainstream researchers' are ignoring this issue because if academics cannot/will not challenge, who can/ will?

the only sun. People do not know what else to pursue, to cherish. There should be something which is so much more than that. If the dam cannot be built [i.e. if the planned project does not go ahead], then this location by the Jinsha river will be the only biological asylum left in the future (GEV, 2014b).

Further, in their alternative accounts GEV highlight the interrelationship between social and environmental issues through a focus on biodiversity. In 2008, for example, GEV included within their diary a commentary with the title: '*Biodiversity is the Important Assurance for Human Existence*' (GEV, 2008c). This commentary highlighted the relationship between biodiversity, food, water and the health of humans. Moreover, GEV do not only highlight the biological and economic value of biodiversity but also emphasise its cultural, scientific and aesthetic values. They call for wider engagement from the government, researchers and the local communities to address this issue through inclusive communication and collaboration.

After elaborating on the social and environmental issues caused by dam construction, GEV's strategies of using these alternative accounts to engage with the public, like-minded organisations, local population and officers is now examined.

Firstly, GEV's alternative accounts aim to create a wider social awareness of such issues and public engagement. As the leader of GEV, Wang Yongchen, recalled in the 2007 diary: 'I told myself from the bottom of my heart that I will use my voice to tell my listeners about the beauty of nature as well as the tragedies we have caused to nature' (Wang, 2007). The 2010 diary sheds further light on this intention:

We wish that more people can know nature, rivers, the customs along the rivers, and the living conditions of those river-side residents. I think this is all part of the connections between nature and humans which we should be aware of. It is also because that they are part of ourselves, our country, and the human-nature relationship. To speak more generally, this relates to information disclosure and public engagement... are those rivers not of our homeland? Aren't all those people our brothers and sisters? (GEV, 2010)

GEV has used the internet as a medium to reach wider audiences and establish connections with other civil society groups at the local and global levels. GEV's attempt to connect with other organisations is apparent in the hyper-links to other organisations' websites. Examples include environmental NGOs both at local and global levels (e.g. Waterkeeper, WWF, Greenpeace, Nature's Friends), international and local foundations (e.g. Blue Moon, MISEREOR Foundation, Rockefeller Foundation, SEE Foundation), research institutes (e.g. China's Ecological Evaluation Web, Institute of Public and Environmental Affairs) and news corporations (e.g. Beijing News, Southern Weekend, Chinese Economic News). GEV has been successful in its attempts to build connections locally and internationally¹⁹ and to attract funding for their River projects²⁰.

When addressing the general public, the alternative accounts are pedagogic in nature because GEV adopted them to educate readers' knowledge of economic, social and environmental issues associated with hydroelectric dam construction. They introduce and explain key terms

¹⁹ GEV's Ten-year Rover Project is also available on websites of other organisations (e.g. on the ifeng news website and Tencent's public welfare webpage).

²⁰ GEVs received financial assistance from international founders of Blue Moon Fund, Canon, the Natural Resources Defense Council, the French Embassy, Misereor Foundation the Rockefeller Brothers Foundation, and Waterkeepers Alliance, available at: <http://eng.greensos.cn/About.aspx> (accessed on 1 April 2019).

and concepts and practical issues, and often suggest solutions for specific areas or problems through dairies or stand-alone online publications. For example, a commentary published in 2008 collated views from the local people, environmental experts or international research results to highlight both the advantages and disadvantages of the so-called 'green' hydroelectric power industry (GEV, 2008b).

Secondly, GEV's engagement with local people, i.e. the relocated and potential relocation population, and with local government officers is dialogic. GEV spent years establishing rapport with these people so that they could learn about their lived experiences. Such an empathetic way of connecting has allowed GEV to give voices to those affected by the dam projects through alternative accounts. In 2011, for example, GEV included recommendations from a local elder in relation to the hydroelectric dam construction. These recommendations suggested a systematic inclusion of farmers into the public decision process and the promotion of discussion among researchers through social media concerning the loss of both tangible and intangible assets, the loss of co-existence between different ethnic minority cultures and the legal protection for relocation people (GEV, 2011b).

Thirdly, as previously mentioned, GEV's engagement with local government officers revealed their relatively weak position in dealings with large hydroelectric power corporations. It is of note that GEV's mode of engagement with the official side is not one of antagonism but rather an attempt to achieve reform through wide collaboration and communication, as the leader of GEV explained in a diary in 2012:

All the time, I think NGOs should not only rely on emotions. Tears can build heroic images of the environmentalists, earn respect, and even accomplish self-fulfilment (to some extent), but tears alone cannot save the fish in the Chang Jiang. At the same time, NGOs should not only rely on pure antagonism and only argue but offer no practical advice to solve the issues...What we need, is a clear strategy, robust empirical research and analysis and more powerful implementation so that more people can understand our claims and reasons. Thus, engagement can be made with more interested related parties instead of pure antagonism so that the public can be more aware and take actions (GEV, 2012c).

In summary, strategies adopted by GEV when promoting their ideas are tactical and non-confrontational. Their communication to the general public is to inform and offer specialised knowledge and to establish solidarity; their engagement with the local populace is dialogic and empathetic; their engagement with the local official is non-confrontational and they seek ways for possible communication and collaboration.

Discussion

Having discussed the themes separately, this section considers the findings holistically, drawing out cross-cutting implications.

GEV's accounts are situated knowledge of human-nature interrelationships, which are deeply rooted in their context. They reflect their understanding of humans as an integral part of nature and demonstrate how they have regained and reshaped their relationships with nature through the river projects. Their writing particularly resonates with Tian-ren Unity concepts in Confucian and Neo Confucian thinking in terms of the thick description of the beauty of nature; re-discovering and re-establishing spiritual connections with nature; and depicting nature as sentient beings with certain levels of agency. This corresponds to the dimensions of

the Tian-ren Unity thinking: the aesthetic appreciation as noted by Confucius, the integration within the bodily wholeness by Cheng Hao, and the capacity of conscience by all things by Wang Yangming (Mou, 1993; Meng, 2002; Yuan and He, 2015). Meanwhile, the relatedness and connectedness embodied in GEV's thinking also share similarities with the concept of Zi Ran in Taoism. In this sense, they reflect a localised account of a more inter-connected understanding of humans and nature to reflect non-dualistic thinking situated in the Chinese context, as suggested by Gallhofer (2018). We argue that GEV's accounts are enabling in this respect because of their genuine efforts to incorporate non-human actors, namely, the river and its surrounding environment, into the generating of their accounts. They serve as 'other voices' in a non-western context that can induce a better understanding of human and non-human entities and their socio-bio-physical relationships, as envisaged by Russell *et al.* (2017). In addition, there are similarities between GEV's human-nature understanding in relation to Western deep ecology. This relates to what Morton (2018) has described as being included in the process that one is experiencing. The barrier between humans and non-humans has thus been removed and allows humans to better relate to the world around us (Morton, 2018). This relatedness resembles that of the relational Self as embedded in the broader system of nature (Naess, 1997; Tucker, 2001; Snyder, 2006).

GEV's alternative accounts also serve as mediated accounts of the lived experiences of the people as being closely associated with their natural and social environments along the river.

Firstly, via GEV's accounts, local residents are more closely linked with the notion of the Trinity of Heaven, Earth and Humans in Confucianism and the Zi Ran and Wu Wei concepts in Taoism. Natural elements, especially the land, as essential factors in the mundane lives of these local people, contribute to such an understanding. Land, as one key element in the Trinity of Heaven, Earth, and Humans, represents a symbolic bond of kinship, a material attachment, and a sense of belongingness that influence human life and modes of production. This reflects the significant concept of traditional kinship and the essence of land in the Trinity construct, as well as the Wu Wei lifestyle that follows natural orders (Meng, 2000; Wang, 1982; Lu, 2012; Mao, 2008; Kirkland, 2001). Interestingly, regarding the element of land, Greer and Patel (2000) noted the spiritual connection to the land as an element of the local indigenous culture. Here, for local communities by the Jinsha River, belongingness to land is a symbolic representation of the root of lineage or material attachment rather than spiritual connection. Understanding of the natural elements (e.g. mountains) as deities by the local communities via the accounts of GEV reflects the Huo Wu concept in mythology (Yuan, 1988) and resonates with the stance which considers the position of deity as the governor and protector (Yuan, 1988; Gros, 2017).

Secondly, GEV's accounts further reflect how different dimensions of such interrelationships have been disrupted or threatened. The original connection between the environment and nature is lost and this could engender a sense of losing belongingness. These multiple dimensions of visibilities brought by the alternative accounts resonate with the role that external accounts play in revealing issues in other contexts (Denedo *et al.*, 2017; Denedo *et al.*, 2019).

However, GEV does not merely provide writings of nature because they have also demonstrated intentions of bringing forth further visibility of the social and ecological issues with dam construction to improve the transparency of communications through the production and representation of these accounts. Nor are GEV's accounts directly focused on corporations and/or official disclosures as silent and shadow accounts (Gray, 1997; Dey, 2003; Gibson *et al.*, 2000a and 2000b). Instead, they start from an outsider's perspective.

Neither did GEV radically challenge or counter the powerful positions or the status quo as the counter accountants in Laine and Vinnarri (2017)'s paper did. Theirs are constructions of their lived engagement with the river and the related population across ten years to communicate their ecological value and belief in the Chinese context. Also, during such a process, they endeavour to include multiple subject positions in their accounts to bring visibility to these mundane lived experiences. They reach out to marginalised or less powerful groups like the relocation population or the local governments to reflect a quasi-accounting-in-action to record issues from a multitude of positions or experiences. There is an intention to incorporate plural subject positions and an endeavour to engage with key stakeholder groups that lack the power or channel to give voice. Thus, the process of generating accounts by GEV contains traces of dialogic accounting, as proposed by Thomson *et al.* (2015), but is not agonistic in nature. To some extent, GEV accounts share similarities with systematic accounts (Thomson *et al.*, 2015) in bringing evidence of the disruption of such interrelationships related to the specific conduct of the corporation here, namely, dam construction. Also, the rhetoric used by GEV in producing these accounts aims to engender wider sympathy from the public to increase awareness. Such a rhetorical strategy has also been observed in other external accounts (Denedo *et al.*, 2017; Laine and Vinnari, 2017; Denedo *et al.*, 2019). GEV's account especially sheds light on how the original connection between the environment and nature is lost due to the dislocation of affected cities and towns and the sentimentalities of losing such belongingness. These multiple dimensions of visibilities brought by the alternative accounts hold enabling potential, in line with Chabrak *et al.* (2019)'s argument that accounting is able to make visible diverse issues related to well-being and thus contribute, and make a difference, to the community.

Even though GEV's accounts brought visibility to issues surrounding dam construction, their approach is a subtle, circumventing, and non-confrontational way of revealing issues and conflicts, in contrast with more partisan or contra-governing accounts (Thomson *et al.* 2015) in the Western social accounting community. To better understand the function of these localised alternative accounts, it is necessary to contextualise the issue or conflicts hinted at by GEV. Issues or difficulties experienced by the relocated population and the local government mainly include financial issues, disruption to the original mode of production, and limited resources. Through their accounts, GEV insinuated conflicts between the local and central governments in terms of policy and its implementation, the tension between the relocation population and original local residents regarding resource allocation, and the conflict between the official ideology of 'green' hydropower and GEV's ecological ideal of a more balanced human-nature relationship.

GEV's non-confrontational strategy bears traces of the Chinese way of handling conflicts, which is affected by the conceptualisation of conflict on the basis of harmony (Hwang, 1998; Chen, 2000). First, GEV did not directly confront or negotiate with the corporation, regulatory body or hydroelectric department or other more powerful positions, which is a form of conflict avoidance illustrated in Hwang (1998) and Chen (2000). Second, even though the official position promotes the notion of 'green' hydroelectric power, GEV is still devoted to a ten-year river project to get across its ecological value through the online platform. Their strategy is not to aggressively counter the official ideology as counter accountants but to provide 'objective' opinions supported by empirical observations or experts' opinions. By 'saving face' for the official position (Hwang, 1998) while insinuating indirect questioning (Chen, 2000) of the high-profile official notion of green hydropower, GEV still pursues its own objectives in the hope of revisiting discussions of dam construction issues. Thus, their accounts are a more gentle representation of the possible issues that aim

for improvements or reform rather than an upfront attack on the official position. This reformist stance and approach have allowed their river project to survive and maintain its public disclosure on its website for years. Third, GEV collaborated with other ENGOs in the process of generating and disseminating their accounts on the online platform. This can be considered as a strategy to seek legitimacy within the Chinese green community based on reciprocity - mutual dependency (Chen, 2000). GEV, like other 'anti-dam' environmental NGOs, holds a different ecological value from the official position, even in a non-confrontational way, representing what Chen (2000) terms as a form of Chinese particularistic relationships when situated in conflicts so that they can use concerted effort to assist each other and promote their cause in a practical way.

Conclusion

The way GEV framed and promoted their ecological value, focusing on harmony and in a non-confrontational manner, is shaped by the cultural context and the political economic environment in China.

In a UK context for instance, conflicts might be more aggressive and overt. Dey and Russell (2014) illustrated the conflict arena including companies, regulatory bodies and a broad range of stakeholders surrounding a hydro-power issue. In Chinese society, overt types of conflict, especially from an NGO's perspective, might not be feasible due to legal and political constraint. Furthermore, Webber (2012) argues that solely applying a Western model such as modernity in analysing the complications arising from dam constructions in China would not render fruitful results.

The Chinese political economy is a socialist market economy with Chinese characteristics – neoliberal mechanisms/tools are adopted for practical reasons, but neoliberal ideologies are rejected (Sheng and Webber, 2019). Water and water projects in China are political and economic spheres governed by centralised water control through high-level bureaucratic institutions in a top-down hierarchical system (Rogers and Crow-Miller, 2017). Multiple stakeholders of mega water projects consist of governmental departments from the central, provincial, local to the basin level. The conflicts within this system of water governance mainly manifested through the dispute between the central and the local governments in terms of water pricing and infrastructure financing (Pohlner, 2016) or through the inadequate implementation of national resettlement guidance at the local level concerning mega water projects (Rousseau *et al.*, 2017). Thus, the scope for civil society to directly influence decision making for mega water projects is extremely limited (Pohlner, 2016). ENGOs in China adapted to the political environment through framing culturally informed ecological values, utilising online platforms to cultivate public participation via shared experiences, or through establishing relationships with the local governments (Dai and Spires, 2018; Wang and Lo, 2022).

We acknowledge that our research focuses on a single GEV case which limits its scope for generalisability (Mistry, 2005). Nonetheless, the exploration of GEV's alternative accounts sheds light on the dynamics of Chinese activism and provides new ideas for generating alternative accounts regarding ecological concerns in a relatively constraining social and political environment. GEV's accounts thus demonstrate a workable template, which can inform the development of future alternative accounts in China. Firstly, portraying accounts

in a non-confrontational way sustains the possibilities of expressing alternative ecological values (Dai and Spires, 2018; Wu, 2009; Young, 2005). Secondly, future alternative accounts can draw on Chinese cultural dimensions to frame ecological values to appeal to civil society for acknowledgment and support (Dai and Spires, 2018; Wang and Lo, 2022). Thirdly, focusing on the national-local conflict, future ecologically informed accounting practices could engage with the local population and the government to carve out possible space for public participation and establishing long-term relationships with the local government bodies (Huang *et al.*, 2022; Simon and Hang, 2010). Lastly, online platforms such as social media can be utilised by future alternative accountants to share experiences within the green community, establish solidarity and improve public engagement in addressing ecological concerns (Dai and Spires, 2018).

Further research focusing on other environmental civil society organisations operating in China is needed to enhance our understanding of how Chinese local contextual characteristics impact upon, and shape, the production and dissemination of alternative accounts in the context of a concern with social and environmental issues. Further case studies in other countries would also be informative. Finally, this paper has focused on the alternative accounts of GEV. Further research could extend the insights by comparing and contrasting the alternative and official accounts of organisations.

REFERENCES

- Apostol, O. (2015), "A project for Romania? The role of the civil society's counter-accounts in facilitating democratic change in society", *Accounting, Auditing & Accountability Journal*, Vol. 28 No. 2, pp. 210-241.
- Atkins, J., Maroun, W., Atkins, B.C. and Barone, E. (2018), "From the Big Five to the Big Four? Exploring extinction accounting for the rhinoceros", *Accounting, Auditing & Accountability Journal*, Vol. 31 No. 2, pp. 674-702.
- Braun, V. and Clarke, V. (2006), "Using thematic analysis in psychology", *Qualitative Research in Psychology*, Vol 3 No. 2, pp. 77-101.
- Chabrak, N., Haslam, J. and Oakes, H. (2019), "What is accounting? The "being" and "beings" of the accounting phenomenon and its critical appreciation", *Accounting, Auditing and Accountability Journal*, Vol. 32 No. 5, pp. 1414-1436.
- Chang Jiang water resource commission (CWRC) 长江水利委员会 (2019), "An overview of Chang Jiang 长江一览: 流域综述", available at: <http://www.cjw.gov.cn/zjzx/cjyl/> (accessed on 1 April 2019).
- Chen, G. M. (2000), "The Impact of Harmony on Chinese Conflict Management", Paper presented at the annual meeting of National Communication Association in Seattle, Washington.
- Chen, G. M., and Starosta, W. J. (1997), "Chinese conflict management and resolution: Overview and Implications", *Intercultural Communication Studies*, Vol. 7, pp. 1-16.
- Chen, G. M., and Xiao, X.S. (1993), "The impact of "harmony" on Chinese negotiations", Paper presented at the annual convention of the Speech Communication Association, Miami Beach, Florida.
- Chenc, C.-Y. (1977), "toward constructing a dialectics of harmonization: harmony and conflict in Chinese philosophy", *Journal of Chinese Philosophy*, Vol. 4, pp. 209-245.
- Chew, I. K.H. and Lim, C. (1995), "A Confucian perspective on conflict resolution", *International Journal of Human Resource Management*, Vol. 6 No. 1, pp. 143-157.
- Dai, J.Y. and Spires, A.J. (2018), "Advocacy in an Authoritarian State: How Grassroots Environmental NGOs Influence Local Governments in China", *The China Journal*, Vol. 79, pp. 62-83.
- Denedo, M., Thomson, I. and Yonekura, A. (2017), "International advocacy NGOs, counter accounting, accountability and engagement", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 6, pp. 1309-1343.
- Denedo, M., Thomson, I. and Yonekura, A. (2019), "Ecological damage, human rights and Oil: local advocacy NGOs dialogic action and alternative accounting practices", *Accounting Forum*, Vol.43 No.1, pp. 85-112.

Deng, G.S. (2010), "The Hidden Rules Governing China's Unregistered NGOs: Management and Consequences", *China Review, Special Issue: Urbanization in China*, Vol. 10, No. 1, pp. 183-206.

Dey, C. (2003), "Corporate 'silent' and 'shadow' social accounting", *Social and Environmental Accountability Journal*, Vol. 23 No. 2, pp. 6-9.

Dey, C. and Russell, S. (2014), "Who speaks for the river?", Jones, M. (Ed.), *Accounting for biodiversity*, Routledge, New York, pp. 245-266.

Feng, C. (2017), "The NGO Law in China and its Impact on Overseas funded NGOs", *Cosmopolitan Civil Societies: an Interdisciplinary Journal*, Vol. 9, No. 3, pp. 95-105.

GAA (2022), A call to action in response to the nature crisis, [Call-to-action-in-response-to-the-nature-crisis.pdf \(globalaccountingalliance.com\)](https://www.globalaccountingalliance.com/call-to-action-in-response-to-the-nature-crisis.pdf). (accessed on 4 April 2023).

Gaia, S. and Jones, M. J. (2017), "UK local councils reporting of biodiversity values: a stakeholder perspective", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 7, pp. 1614-1638.

Gallhofer, S. (2018), "Going beyond Western dualism: towards corporate nature responsibility reporting", *Accounting, Auditing and Accountability Journal*, Vol. 31 No. 8, pp. 2110-2134.

Gallhofer, S. and Haslam, J. (2003), *Accounting and Emancipation: Some Critical Interventions*, Routledge, New York, NY.

Gallhofer, S., Haslam, J., Monk, E. and Roberts, C. (2006), "The emancipatory potential of online reporting", *Accounting, Auditing & Accountability Journal*, Vol. 19 No. 5, pp. 681-718.

GEV (2006), "Diary", available at: <http://chinagev.org/index.php/greenpro/jianghesnx/111-2006/92-2006> (accessed on 7 April 2019).

GEV (2007a), "Diary", available at: <http://chinagev.org/index.php/greenpro/jianghesnx/112-2007/122-jhsnx07wangyongchen> (accessed on 7 April 2019)

GEV (2007b), "Interview with Mr Weng and Mr Zhang", available at: <http://chinagev.org/index.php/greenpro/jianghesnx/112-2007/1941-jinrisanxiazhier> (accessed on 1 April 2019).

GEV (2007c), "Suggestions to A Hai dam environmental evaluation report 2007 关于《阿海水电站环境影响报告书》(简本)的意见和建议", available at: <http://chinagev.org/index.php/greenpro/jianghesnx/112-2007/101-2012-04-28-07-16-44> (accessed on 1 April 2019).

GEV (2008a), "Diary", available at: <http://chinagev.org/index.php/greenpro/jianghesnx/113-2008/2114-2008jiangheshinianxingzhier> (accessed on 7 April 2019).

GEV (2008b), “Is hydropower green energy? 水电是绿色能源吗? ”, available at: <http://chinagev.org/index.php/greenpro/jianghesnx/113-2008/111-2012-04-28-07-35-50> (accessed on 7 April 2019).

GEV (2008c), “Biodiversity is the Important Assurance for Human Existence 生物多样性是人未来生存的重要保障”, available at: <http://www.chinagev.org/index.php/greenpro/jianghesnx/113-2008/2131-2008jiangheshinianxingzhishier> (accessed on 7 April 2019).

GEV (2009), “Diary”, available at: <http://chinagev.org/index.php/greenpro/jianghesnx/114-2009/1371-2009jiangheshinianxingzhishiyi> (accessed on 7 April 2019).

GEV (2010), “Diary”, available at: <http://chinagev.org/index.php/greenpro/jianghesnx/115-2010/345-zouguodajianghoudeganyan> (accessed on 7 April 2019).

GEV (2011a), “Diary”, available at: <http://chinagev.org/index.php/greenpro/jianghesnx/116-2011/548-yunnanzhisi> (accessed on 7 April 2019).

GEV (2011b), “recommendation from the local people”, available at: <http://chinagev.org/index.php/greenpro/jianghesnx/116-2011/548-yunnanzhisi> (accessed on 7 April 2019).

GEV (2012a), “Diary”, available at: <http://www.chinagev.org/index.php/greenpro/jianghesnx/117-2012/82-yirongrong> (accessed on 1 April 2019).

GEV (2012b), “Diary”, available at: <http://www.chinagev.org/index.php/greenpro/jianghesnx/117-2012/86-2012-3-27> (accessed on 1 April 2019).

GEV (2012c), “Diary”, Available at: <http://chinagev.org/index.php/greenpro/jianghesnx/117-2012/80-2012-3-21> (accessed on 7 April 2019).

GEV (2012d), “Ten-year River project group diary: Xiao Nanhai”, available at: <http://chinagev.org/index.php/greenpro/jianghesnx/117-2012/80-2012-3-21> (accessed on 1 April 2019).

GEV (2013a), “Diary”, available at: <http://chinagev.org/index.php/greenpro/jianghesnx/122-2013/3492-2013jiangheshinianxingzhiliu> (accessed on 7 April 2019).

GEV (2013b), “Diary”, available at: www.chinagev.org/index.php/greenpro/jianghesnx/122-2013/3497-2013jiangheshinianxingzhiqu.html (accessed on 7 April 2019).

GEV (2014a), “TGC accomplishes the Jinsha River dam kingdom 三峡公司成就金沙坝业”, available at: <http://chinagev.org/index.php/greenpro/jianghesnx/124-2014/4182-2014jiangheshinianxingzhier> (accessed on 1 April 2019).

GEV (2014b), “Diary”, available at: <http://chinagev.org/index.php/greenpro/jianghesnx/124-2014/4218-2014jiangheshinianxingzhishiyi> (accessed on 7 April 2019).

GEV (2015), "Diary", available at: <http://chinagev.org/index.php/greenpro/jianghesnx/126-2015/5193-2015jiangheshinianxingzhibaa-2> (accessed on 7 April 2019).

Gibson, K., Gray R., Laing, Y. and Dey, C. (2000a), "Tesco Plc 1999-2000, the Silent Report", available at: https://www.st-andrews.ac.uk/media/csear/app2practice-docs/CSEAR_silentaccounttescosilent%20report-rhg1.pdf (accessed on 2 June 2020).

Gibson, K., Gray, R., Laing, Y. and Dey, C. (2000b), "HSBC Holdings Plc 1999-2000, the Silent Report", available at: https://www.st-andrews.ac.uk/media/csear/app2practice-docs/CSEAR_silentaccounthsbsilentreport-rhg1.pdf (accessed on 2 June 2020).

Gray, R. (1997), "The Silent Practice of Social Accounting and Corporate Social Reporting in Companies" in Zadek, S., Evans, R. and Pruzan, P. (Eds), *Building Corporate AccountAbility: Emerging Practices in Social and Ethical Accounting, Auditing and Reporting*, Routledge, London.

Greer, S. and Patel, C. (2000), "The issue of Australian indigenous world-views and accounting", *Accounting, Auditing & Accountability Journal*, Vol. 13, No. 3, pp. 307-329.

Gros, S. (2017), "Nature De - naturalised: Modes of Relation with the Environment among the Drung of Northwest Yunnan (China)", *Anthropological Forum*, Vol. 27, No. 4, pp. 321-339.

Hines, R. (1991), "On Valuing Nature", *Accounting, Auditing & Accountability Journal*, Vol. 4 No. 3, pp. 27-29.

Hopwood, A. (2009), "Accounting and the environment", *Accounting, Organizations and Society*, Vol. 34 No. 3-4, pp. 433-439.

Huang, L. (2016), "Interpersonal Harmony and Conflict for Chinese People: A Yin–Yang Perspective", *Frontiers in Psychology*, Vol. 7, Article 847.

Huang, Q.D., Zhang, H.R., Xu, J.J. and Yang, F. (2021), "Scalar configuration, power strategies and water governance: insights from the politics of the Yangtze-to-Huai Water Transfer Project", *International Journal of Water Resources Development*, Vol. 38 No. 4, pp. 658-679.

Hsu, F. L. K. (1970), *Americans and Chinese: Purpose and fulfillment in great civilizations*, Garden City, NY: Natural History.

Hwang, K. K. (1998), "Guanxi and Mientze: Conflict Resolution in Chinese Society", *Intercultural Communication Studies*, Vol. 7, pp. 17-38.

Kirkland, R. (2001), "'Responsible Non-Action' in a Natural World: Perspectives from the Neiye, Zhuangzi, and Daode jing", Girardot, N.J., Miller, J. and Liu, X.G. (Eds), *Daoism and Ecology: Ways within a Cosmic Landscape*, Harvard University Press, Cambridge.

Kneip, V. (2013), "Protest campaigns and corporations: cooperative conflicts?", *Journal of Business Ethics*, Vol. 118 No. 1, pp. 189-202.

Kong, Y. (2014), "Chang Jiang: the civilization flourishes in different places, 长江: 文明在不同地点绽放 Chinese Heritages, 中华遗产", available at: <http://www.dili360.com/ch/article/p546ee9359d32783.htm> (accessed on 1 April 2019).

Lai, K. (2016), *An introduction to Chinese philosophy*, Cambridge University Press, New York.

Laine, M. and Vinnari, E. (2017), "The transformative potential of counter accounts: a case study of animal rights activism", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 7, pp. 1481-1510.

Lanka, S., Khadaroo, I. and Böhm, S. (2017), "Agroecology accounting: biodiversity and sustainable livelihoods from the margins", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 7, pp. 1592-1613.

Lehman, C., Annisette, M. and Agyemang, G. (2016), "Immigration and neoliberalism: three cases and counter accounts", *Accounting, Auditing & Accountability Journal*, Vol. 29 No. 1, pp. 43-79.

Lehman, G. (2017), "The language of environmental and social accounting research: The expression of beauty and truth", *Critical Perspectives on Accounting*, Vol. 44, pp. 30-41.

Li, B., Yu, Y., Yao, S.Q., and Guo, Q.Y. (2013), "The last report of the rivers in China", available at: http://chinagev.org/images/wenzhang/2013/12yue/1/ChinaRiversReport_finalsmall.pdf (accessed on 1 April 2019).

Lu, A.Y. (2012), "Natural ecological ethics embedded within Laozi", *Journal of Henan Normal University*, Vol. 39 No. 1, pp. 69-72.

Mao, L.Y. (2008), "the ecological thinking in *Tao Te Ching* and its modern revelations", *Qiu Suo*, Vol. 3 No. 1, pp. 109-111.

Martineau, R. and Lafontaine, J.-P. (2020), "When carbon accounting systems make us forget nature: from commodification to reification", *Sustainability Accounting, Management and Policy Journal*, Vol. 11 No. 3, pp. 487-504.

Maunder, K. and Burritt, R. (1991), "Accounting and Ecological Crisis", *Accounting, Auditing & Accountability Journal*, Vol. 4 No. 3, pp. 9-26.

McDonald-Kerr, L. (2017), "Water, water, everywhere: Using silent accounting to examine accountability for a desalination project", *Sustainability Accounting, Management and Policy Journal*, Vol. 8 No. 1, pp. 43-76.

Meng, P.Y. (2000), "the heaven, earth, and humans — the ecological philosophy in *Yi Zhuan*", *Research on Zhou Yi*, Vol. 1 No. 1, pp. 9-18.

Meng, P.Y. (2002), "The ecological meaning of Kongzi's unification of the universe and human", *The History of Chinese Philosophy*, Vol. 2 No. 1, pp. 21-28.

Milne, M. (1991), "Accounting, Environmental Resource Values, and Non - market Valuation Techniques for Environmental Resources: A Review" , *Accounting, Auditing & Accountability Journal*, Vol. 4 No. 3, pp. 0-0(1).

Mistry, J.J. (2005), "Supply chain management: a case study of an integrated lean and agile model", *Qualitative Research in Accounting and Management*, Vol. 2 No. 2, pp. 193-215.

Moerman, L. and Van der Laan, S. (2015), "Exploring Shadow Accountability: The Case of James Hardie and Asbestos", *Social and Environmental Accountability Journal*, Vol. 35 No. 1, pp. 32-48.

Morton, T. (2018), *Being ecological*, MIT Press.

Mou, Z.J. (1993), "Ecological Philosophy and Unification of the universe and man in Confucianism", *Gansu Social Science*, Vol. 3 No. 1, pp. 1-8.

Naess, A. (1997), Heidegger, Postmodern Theory and Deep Ecology, available at: <http://trumpeter.athabasca.ca/index.php/trumpet/article/view/175/216> (accessed on 7 July 2020).

National Development and Reform Commission (NDRC) (2022), "14th Five-Year Plan on Modern Energy System Planning", available at: <https://www.ndrc.gov.cn/xxgk/zcfb/ghwb/202203/P020220322582066837126.pdf> (accessed on 8 August 2023).

Perkiss, S., Bernardi, C., Dumay, J. and Haslam, J. (2021), "A sticky chocolate problem: Impression management and counter accounts in the shaping of corporate image", *Critical Perspectives on Accounting*, Vol. 81, 102229.

Pohlner, H. (2016), "Institutional change and the political economy of water megaprojects: China's south-north water transfer", *Global Environmental Change*, Vol. 38, pp. 205-216.

Qian, W., Tilt, C. and Belal, A. (2021), "Social and environmental accounting in developing countries: contextual challenges and insights", *Accounting, Auditing & Accountability Journal*, Vol. 34 No. 5, pp. 1021-1050.

Qingqi, W. (2014), "The way of yin: The Chinese construction of ecofeminism in a cross-cultural context", *Interdisciplinary Studies in Literature and Environment*, Vol. 21 No. 4, pp. 749-765.

Rogers, S. and Crow-Miller, B. (2017), "The politics of water: a review of hydropolitical frameworks and their application in China", *WIREs Water*, Vol. 4 No. 6, pp. 1-12.

Rousseau, J.F., Orange, D., Habich-Sobiegalla, S. and Van Thiet, N. (2017), "Socialist hydropower governances compared: dams and resettlement as experienced by Dai and Thai societies from the Sino-Vietnamese borderlands", *Regional Environmental Change*, Vol. 17, pp. 2409-2419.

Ruffing, L. (2007), "Silent vs. shadow reports: What can we learn from BP's sustainability report versus the financial times?", *Social and Environmental Accountability Journal*, Vol. 27 No. 1, pp. 9-16.

Russell, S., Milne, M. J. and Dey, C. (2017), "Accounts of nature and the nature of accounts: Critical reflections on environmental accounting and propositions for ecologically informed accounting", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 7, pp. 1426-1458.

Sheng, J.C. and Webber, M. (2019), "Governance rescaling and neoliberalization of China's water governance: The case of China's South-North Water Transfer Project", *Environment and Planning A: Economy and Space*, Vol. 51 No. 8, pp. 1644-1664.

Simon, K.W. and Hang, G. (2010), "Opening the space: new development for China's community organizations", CUA Columbus School of Law Legal Studies Research Paper No. 2010-25. Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1581687 (accessed on 30 August 2021).

Snyder, S. (2006), "Chinese traditions and ecology: survey article", *Worldviews*, Vol. 10 No. 1, 100-134.

Su, H.J. (2006), "Exploring the theoretic origin of the harmonious relationship between human and nature from the thinking of Taoism", *The Border Economy Culture*, Vol. 10 No. 1, pp. 91-92.

Thomson, I., Dey, C. and Russell, S. (2015), "Activism, arenas and accounts in conflicts over tobacco control", *Accounting, Auditing & Accountability Journal*, Vol. 28 No. 5, pp. 809-845.

Tregidga (2013), "Biodiversity offsetting: problematisation of an emerging governance regime", *Accounting, Auditing & Accountability Journal*, Vol. 26 No. 5, pp. 806-832.

Tucker, M.E. (2001), "Confucianism and Deep Ecology", Barnhill, D. L. and Gottlieb, R. S. (Eds), *Deep Ecology and World Religions: New Essays on Sacred Ground*, State University of New York Press, Albany.

Wang, Q.J. (2004), "On Laozi's Ziran: self-so-ing and other-ing", *Seeking Truth*, Vol. 31 No. 6, pp. 41-50.

Wang, X.L. (1982), "试论我国古代天地人的统一思想, the united thought of the heaven, the earth, and the human being in ancient China", *生态学杂志, Ecology Journal*, Vol. 3 No. 1, pp. 38-41.

Wang, X.X. and Lo, K. (2022), "Civil society, environmental litigation, and Confucian energy justice: A case study of an environmental NGO in China", *Energy Research & Social Science*, Vol. 93, 102831.

Wang, Y.C. (2007), "Three Gorges today — going upwards the water 今日三峡之一——逆水而上", available at: <http://chinagev.org/index.php/greenpro/jianghesnx/112-2007/1934-jinrisanxiazhiyi> (accessed on April 2019).

Webber, M. (2012), "The political economy of the Three Gorges Project", *Geographical Research*, Vol. 50 No. 2, pp. 154-165.

Wu, F.S. (2009), "Environmental Civil Society in China: 15 Years in Review", Harvard-Yenching Institute working paper.

Yang, G. (2005), "Environmental NGOs and Institutional Dynamics in China", *The China Quarterly*, Vol. 182, pp. 46-66.

Yu, Z.P. (2018), "the ontological construction of ren by Confucianism in Song and Ming Dynasty: Drawing insights from Zhou Dunyi, two Chen, Zhu Xi, and Wang Yangming 余治平：宋明儒家对仁的本体化提升——以周敦颐、二程、朱熹、王阳明为例", *Journal of The Party School of CPC Ningbo Municipal Committee*, 中共宁波市委党校学报, Vol. 3 No. 1, pp. 60-70.

Yuan, K. (1988), *Chinese mythology, 中国神话史*, Shanghai art publishing 上海文艺出版社 Shanghai.

Yuan, X.L. and He, X.L. (2015), *Confucianism and Chinese contemporary ethics, 儒家思想和中国当代伦理*, Chinese Social Sciences Press, 中国社会科学出版社.

Zhao, L.X. and Atkins, J. (2021) Assessing the Emancipatory Nature of Chinese Extinction Accounting, *Social and Environmental Accountability Journal*, Vol. 41 No. 1-2, pp. 8-36.

Appendix – The list of codes (generated by the author)

Themes	Sub-themes	Items
Human-nature interrelationships	Tian-Ren Unity (Confucius)	Appreciation of the river scenery
	Tian-Ren Unity (Cheng Hao)	Sense of connection river; communicate with the river
	Tian-Ren Unity (Wang Yangming)	Agency of natural objects
	Taoism	
	Zi Ran (Taoism)	Natural scenery
	Tian-Ren Unity (Wang Yangming)	Harmonious co-existence of natural objects and human
	Taoism	
	Trinity of Heaven, Earth, and Humans	
	Mythology	Governed and protected by deities
	Mythology	Deities having human personalities
Human-nature interrelationships & Social and environmental issues	Zi Ran; Wu Wei (Taoism)	Natural production
	Trinity of Heaven, Earth, and Humans	
	Trinity of Heaven, Earth, and Humans	Belongingness to the land
	Violation of the Trinity of Heaven, Earth, and Humans	Losing of sense of belongness; separated social and natural connection (dislocation; submerging of original towns and cities)
	Violation of Zi Ran in Taoism	
	Function of alternative accounts	
	Violation of Zi Ran in Taoism	Disruption of the original ecological status
	Violation of the belief in local deities in mythology	
	Partisan accounts	GEV's accounts indicating environmental impact; potential geological hazards
	Social and environmental issues	Systematic and partisan accounts (loopholes in accountability system)
Dialogic accounts		GEV's Engagement with local communities (giving voices)
Dialogic accounts, systematic accounts		GEV's engagement with local government (power imbalance)
Strategies of GEV	Environmental activism; non-confrontational	Ten-year project
	Interconnections within the green community; educational purposes; shared experiences	Ten-year project and its disclosure