

# ALTERNATIVE ACCOUNTS EUROPE CONFERENCE 2026



## **Conference Schedule, Schedule of Parallel Sessions and Conference Abstracts**



## Conference Schedule

Time	Event			
09:30-10:00	<b>Registration</b> ( <i>conference desk at AMBS Reception</i> ) <b>Coffee and selection of pastries</b> ( <i>The Hive, 3<sup>rd</sup> floor of AMBS</i> ) <b>Welcome</b> from Sara Closs-Davies, Chair of the BAFA IPSIG ( <i>The Hive, 3<sup>rd</sup> floor of AMBS</i> )			
10:00 – 11:45	<b>Parallel Session 1.A</b> <i>(Room 3.009)</i>	<b>Parallel Session 1.B</b> <i>(Room 3.006a)</i>	<b>Parallel Session 1.C</b> <i>(Room 3.006b)</i>	<b>Parallel Session 1.D</b> <i>(Room 3.008)</i>
11:45 – 12:45	<b>Keynote</b> ( <i>Room 3.009</i> ) <i>‘Who wants transparency when you can have magic? On the magic in numbers, figures and digits’</i> Professor Paolo Quattrone, Professor of Accounting, Governance and Society at the Alliance Manchester Business School.			
12:45-13:30	<b>Lunch</b> ( <i>The Hive, 3<sup>rd</sup> floor of AMBS</i> )			
13:30 – 15:00	<b>Parallel Session 2.A</b> <i>(Room 3.009)</i>	<b>Parallel Session 2.B</b> <i>(Room 3.006a)</i>	<b>Parallel Session 2.C</b> <i>(Room 3.006b)</i>	<b>Parallel Session 2.D</b> <i>(Room 3.008)</i>
15:00 – 16:00	<b>Keynote</b> ( <i>Room 3.009</i> ) <i>‘Dialogics and the creation of Interdisciplinary Accounting Review’</i> Professor Christine Cooper, Professor of Accounting at Edinburgh University.			
16:00 – 16:15	<b>Refreshments and Group photo</b> ( <i>The Hive, 3<sup>rd</sup> floor of AMBS</i> )			
16:15 – 17:45	<b>Parallel Session 3.A</b> <i>(Room 3.009)</i>	<b>Parallel Session 3.B</b> <i>(Room 3.006a)</i>	<b>Parallel Session 3.C</b> <i>(Room 3.006b)</i>	<b>Parallel Session 3.D</b> <i>(Room 3.008)</i>
17:45 – 17:55	<b>Closing remarks</b> ( <i>Room 3.009</i> ) Professor Kenneth McPhail, Head of School at AMBS Sara Closs-Davies, Chair of the BAFA IPSIG			
<b>18:30 onwards</b>	<b>Informal Social at <a href="#"><u>Navarro Lounge, Oxford Road</u></a></b>			

Water will be available in all parallel session rooms, and a water tank is available in The Hive social space (outside of the parallel session rooms) for refilling. Toilets are found very close to all the parallel session rooms and The Hive social space area.

## Parallel sessions schedule

Time	Event			
10:00 – 11:45	<b>Parallel Session 1.A</b> (Room 3.009)	<b>Parallel Session 1.B</b> (Room 3.006a)	<b>Parallel Session 1.C</b> (Room 3.006b)	<b>Extra parallel session 1.D</b> (Room 3.008)
	Silent Stakeholders, Hollow Assurances: A Blueprint for Ethical Species Extinction and Biodiversity Governance in Nigerian Agroforestry Industry <i>Adewale Olabamiji, Cardiff University, UK</i>	<b>Resilience for whom? Accounting, membranes, and the selective construction of organisational futures</b> <b>Leonardo Rinaldi and Laura Mazzola, Royal Holloway University of London, UK</b>	Malaysian Palm Oil Fires Back: A Postcolonial Examination of 'Countering Counter Accounts' <i>Ahmad Abras, University of Sheffield, UK</i>	From dashboards to ski lifts: challenging the digital bias in sociomaterial research on management control <i>Sandrine Mathieu-Dumas, Université de Montpellier, France</i>
	Eco-artivism and the Value(s) of Nature: Accounting for Nature through Art and Trash <i>Giulia Achilli &amp; Elena Giovannoni, University of Birmingham, UK</i>	The World Is Not Enough: Accounting for Environmental Externalities in the New Space Economy <i>Sven Modell, University of Manchester, UK</i>	Accounting for AIDS: Counter-Narratives and Emancipatory Accounts at the Gay Men's Health Crisis <i>Alessandro Gabrielli and Lorenzo Leto, University of Pisa, Italy</i>	Understanding the Impact of Generative AI on Professional Judgment <i>Leonid Sokolovskyy, Sung Hwan Chai, Brian Nicholson, University of Manchester, UK, and George Salijeni, Aston University, UK</i>
	Representational Faithfulness in Annual Report Maps and Histograms: Mapping and Visualizing versus Quantifying Gold <i>Niamh M. Brennan, University College Dublin, Ireland, Christopher Napier, Royal Holloway London, UK, Sean Power, MBS School of Business, France</i>	A-counting for Silence: Listening to the Materiality of Audit-oreal Rhetoric <i>Johnny O'Rourke, CAIR</i>	Accounting for Decommissioning Provisions: Networks and the Interpretation of IAS 37 in Practice <i>Ruth Jada, Elisavet Mantzari and Omiros Georgiou, University of Birmingham, UK</i>	Digital Fields of Power: A Bourdieusian Analysis of Digitalisation and Accountability in Indonesian Tax Audits <i>Diana Laurencia Sidaauruk, University of Glasgow</i>

	<b>Parallel Session 1.A</b> <i>(Room 3.009)</i> <i>continued</i>	<b>Parallel Session 1.B</b> <i>(Room 3.006a)</i> <i>continued</i>	<b>Parallel Session 1.C</b> <i>(Room 3.006b)</i> <i>continued</i>	<b>Extra parallel session 1.D</b> <i>(Room 3.008)</i> <i>continued</i>
	<p>Sustainability Reporting: a risk-based perspective on the disruption to the auditing profession as a result of Sustainability Assurance requirements under the CSRD</p> <p><i>Ruth Lynch and Orla McCullagh, University of Limerick, Ireland</i></p>	<p><b>Accounting as Self-Governance: A Foucauldian Reading of a Nineteenth-Century Merchants Diary</b></p> <p><i>Adriana Rodrigues Santarém Polytechnic University, Portugal</i></p>	<p><b>Counter-Accounting in Ambiguous Arenas: Strategic Navigation in the Governance of Counterfeiting</b></p> <p><i>Mayya Konovalova, University of Birmingham, UK</i></p>	

*Continued on next page*

13:30 – 15:00	<b>Parallel Session 2.A</b> <i>(Room 3.009)</i>	<b>Parallel Session 2.B</b> <i>(Room 3.006a)</i>	<b>Parallel Session 2.C</b> <i>(Room 3.006b)</i>	<b>Extra parallel session 2.D</b> <i>(Room 3.008)</i>
	Governing Global Networks in Local Context: Transnational Audit Firm Governance, Organizational Culture, and Regulatory Alignment in Saudi Arabia  <i>Alaa Aldawghan, King Faisal University, Saudi Arabia</i>	Performativity humility: A reflection on possibilities of intersectionality, genders, and sexualities in accounting research  <i>Barbara Voss, University of Sheffield, UK</i>	Accountability in the provision of public services: Contrasting voices of capital accounting in PFI/non-PFI NHS hospitals  <i>Mike Lloyd, Mersey and West Lancashire Teaching Hospitals NHS Trust and Anne Stafford, University of Manchester, UK</i>	Navigating the Tension between Desirability and Plausibility: Accounting for Imagining Future(s)  <i>Elisa Fiore, Luiss Guido Carli University, Italy, Elena Giovannoni and Cristiano Busco, University of Birmingham, UK</i>
	Institutional logics in accounting firms: Beyond the Big Four  <i>Neil J. Dunne and Louise Gorman, Trinity College Dublin, Ireland</i>	Breaking the (M)old: A tale of two feminist voices resisting chrononormativity  <i>Mariann Györke, Neoma Business School, and Sara Biglieri, SKEMA Business School, France</i>	Critical interventionist accounting and accountability in case of the Birmingham City Council bankruptcy,  <i>James Brackley, Melina Manochin, Ann-Christine Frandsen, University of Birmingham</i>	Back to Basics: On Essence, Accounting, and Blockchain  <i>Ferdous Abdelrahman, University of Edinburgh, UK</i>
	The Precarization of Academic Career: An Ethnographic Inquiry of Academic Redundancy Experiences  <i>Nunung Nurul Hidayah, University of Southampton, UK</i>	Agreeableness of Executive Women in Leadership Positions: A curse or a blessing?  <i>Oyenike Akinlabi, Sheffield Hallam University, UK</i>	Trust and distrust in numbers that make society: Accounting in times of social Fragmentation  <i>Theresia Harrer and Fatma Jemaa, EDHEC Business School, Department of Accounting, Control, &amp; Law, France</i>	The Democratic Accounting Paradox: Conditions, Effects and the Discursive Constitution of Democracy  <i>Tassiani dos Santos, Durham University, UK and Fábio Frezatti, University of São Paulo, Brazil</i>

16:15 – 17:45	<b>Parallel Session 3.A</b> (Room 3.009) -	<b>Parallel Session 3.B</b> (Room 3.006a)	<b>Parallel Session 3.C</b> (Room 3.006b)	<b>Extra parallel session 3.D</b> (Room 3.008)
	<p>The Non-Production of an Accounting Standard: Climate Change, Emissions Trading, and Legitimacy Maintenance</p> <p><i>Jonathan Tweedie, University of Manchester, UK, Marian Konstantin Gatzweiler, University of Edinburgh, UK, Matteo Ronzani, University of Manchester, UK, and Max Baker University of Sydney, Australia</i></p>	<p>Search for a Method: Ecological Historical Materialism and Environmental Accounting</p> <p><i>Stewart Smyth, University College Cork, Ireland, Elizavet Mantzari, University of Birmingham, and Tom Haines-Doran, University of Leeds, UK</i></p>	<p>Stamp duty land tax in social housing: interpretive labour, quasi-bureaucrats, and neoliberalism</p> <p><i>Carlene Wynter, Aston University, UK</i></p>	<p>Making Life in the Margins: Precarity, Collaborative Survival, and Accountability Assemblage of Liveaboard Boaters in London</p> <p><i>Sarah Lauwo, Paris School of Business, France</i></p>
	<p>Constructing global climate-related risk reporting: Organizing dissonance in the Task Force on Climate-related Financial Disclosures (TCFD)</p> <p><i>Brendan O'Dwyer, University of Amsterdam, Netherlands, and University of Manchester, UK</i></p>	<p>Corporate Annual Report Research in Focus: A Critical Reflection and Foundations for Future Research</p> <p><i>Katarina Sitar Šuštar, University of Ljubljana, Slovenia</i></p>	<p>The Excise on Employment: How Taxation and Accounting Objectify, Control and Stratify Migrant Workers in Singapore</p> <p><i>Chandralekha Thanabalan, University of Edinburgh, UK</i></p>	<p>Are Mushrooms Crops? Social Identity, Misclassification, and the Sustainability Logic of Accounting</p> <p><i>Shang Wu, University of Bristol, UK</i></p>
	<p>Voice to the Voiceless: Accounting for live(stock)</p> <p><i>Arianna Gabburo, University of Siena, Italy</i></p>	<p>Accounting for Silence: Epistemic Disobedience and the Struggle to Write Palestine</p> <p><i>Mohammed Alshurafa, University of St Andrews, UK</i></p>	<p><i>Tax Fairness: A Rawlsian Perspective on Civil Society's Moral Reasoning</i></p> <p><i>Edidiong Bassey, Cardiff University, Elizabeth Cookingham-Baliey, University of York, Jacob Iormbagah, ICTD</i></p>	

## **IMPORTANT NOTICE**

**Please note that there will be no formal chairing arrangements for any conference sessions. Each session's participants should arrange the chairing to their mutual satisfaction. This is designed to allow participants the maximum opportunity to attend other sessions/presentations**

## **Parallel Session 1.A (Room 3.009)**

### **Silent Stakeholders, Hollow Assurances: A Blueprint for Ethical Species Extinction and Biodiversity Governance in Nigerian Agroforestry Industry**

*Adewale Olabamiji, Cardiff University, UK*

#### **Background**

Nigerian agroforestry corporations' practices continue to drive biodiversity and species losses through deforestation, overexploitation of natural resources, habitat destruction, and illegal wildlife trafficking. Consequently, the West African Giraffe went on the verge of extinction, while the Cross River Gorilla was reduced to less than 300 in 2023 in Nigeria. Similarly, the region lost 207,000 hectares of natural forest (equivalent to 118 Mt of CO<sub>2</sub> emissions) and experienced a 9.4% decrease in its total area of humid primary forest in 2023. Recent analyses indicate a precipitous decline of over 60% in fish diversity, and current IUCN data confirm that more than 150 species of fauna and over 100 species of flora are threatened in Nigeria.

To address these extinction risks, the industry and its supply chain beneficiaries are involved in minimising anthropogenically induced species extinction and biodiversity loss, and, in response to ethical and legitimacy requirements, have increased their accountability to both human and non-human stakeholders. They have integrated their species and biodiversity (S/B) impacts and data in annual reports, sustainability reports and websites, with periodic environmental impact audit exercises demonstrating “claimed” greater transparency and responsibility. Despite their claimed initiatives, including disclosures on species extinction and biodiversity, the issue of impression management, or greenwashing, remains unresolved, risking stakeholders’ decisions and the industry’s long-term viability. This significant variance between the disclosures of S/B impact and actual negative externalities raises questions about the effectiveness, depth and reliability of verification methods for assuring and verifying their S/B disclosures, given the complexities of its data and the degree of stakeholders’ involvement.

Moreover, unlike financial assurance, which has well-established frameworks and guidelines, assurance and verification, as well as the critical role played by assurers in biodiversity and extinction accounting and reporting (BEAR), are under-researched in both the literature and real-world practice in Nigeria. The urgency of the extinction crisis makes reforming assurance practices a priority, necessitating an urgent update to the training of accountants and assurers to equip them with the necessary skills for credible BEAR.

#### **Objective**

This paper critically examines the effectiveness, depth and reliability of verification methods for S/B disclosures of the Nigerian agro-forestry industry. It also investigates the role of interdisciplinary assurance teams in S/B assurance engagement. It proposes a blueprint for a credible, multi-stakeholder engagement approach for S/B assurance, aiming to secure the industry’s future.

#### **Methods**

This study employed a transdisciplinary methodological approach to evaluate the reliability of S/B assurance practices within Nigeria's agroforestry sector. The analysis centred on environmental



assurance reports published between 2020 and 2024 by fifteen listed agroforestry and its supply chain companies on the Nigerian Exchange (NGX) and African Stock Market Companies (ASMC). A qualitative content analysis first scrutinised the narrative disclosures, assessing the specificity of S/B claims and descriptions of stakeholder engagement and verification procedures. This was complemented by a rigorous standards-based evaluation, benchmarking each report's adherence to International Standard on Sustainability Assurance (ISSA) 5000 requirements concerning evidence gathering and practitioner competence. To provide an empirical verification, a remote sensing analysis utilising dynamic detection of satellite imagery was conducted. The actual land-use change, such as deforestation rates, was measured by analysing satellite images with dynamic detection methodologies within the operational areas of the companies over a period. The synthesis of these empirical observations, narrative assertion, standards adherence, and geospatial data enabled an ultimate evaluation of the rigour and credibility of the S/B assurance procedures that the industry uses.

### **Findings:**

Analysis confirms that the industry has engaged in impression management, where S/B disclosures serve as a form of greenwashing, primarily aimed at protecting corporate image and mitigating litigation risk, rather than reflecting a genuine commitment to the ecological cause. This is supported by a shallow style of reporting S/B as a general environmental issue; thus, it does not provide a true and fair picture of natural capital assets.

Moreover, the assurance procedure, which supports such disclosures, lacks the necessary rigour, which compromises its credibility. Among the most critical gaps are the lack of specifications in the process of checking S/B inventories and their effects, particularly the inability to compare data with official resources, such as the IUCN Red List. This exclusion jeopardises transparency and undermines the correct evaluation of extinction risk. The lack of traditionally trained assurers with a good understanding of business assurance practices and the failure to utilise AI technologies to provide powerful BEAR checking further compromise the process. Worsening these problems is the deficiency in meaningful stakeholder engagement, which is demonstrated by the absence of stakeholder mapping and a materiality matrix to inform the evaluation.

Collectively, these deficiencies represent a significant departure from the required regulations, and the industry was ultimately found to have violated several ISSA 5000 requirements.

### **Conclusion**

The evidence conclusively demonstrates that Biodiversity and Extinction Accounting and Reporting (BEAR) assurance functions more as a legitimising tool for corporate image and impression management rather than as a mechanism for genuine ecological accountability. The prevailing model is structurally deficient, relying on superficial disclosures and weak verification mechanisms that fail to provide meaningful accountability. This analysis validates the critical need for the transformative framework proposed in this study. The proposed stakeholder-centric model, which integrates mandatory participatory engagement, robust technological verification, and cross-disciplinary expertise, provides the necessary foundation for a credible BEAR assurance system. This reform is indispensable for establishing transparent, ecologically grounded practices that can genuinely support the sector's long-term sustainability.

**Originality**

The research makes a substantive contribution by advancing the framework of the Social and Environmental Report Assurance (SERA) to the specific issue of Biodiversity and Extinction Accounting and Reporting (BEAR). The BEAR model has been strictly aligned with ISSA 5000 standards, presenting a circular, stakeholder-oriented approach that addresses the complexity of species and biodiversity data. This study, therefore, presents a workable and practical model that practitioners can use. The results of this study also highlight the importance of enhanced competency among assurers and stronger regulatory oversight in the profession.

## Eco-activism and the Value(s) of Nature: Accounting for Nature through Art and Trash

Giulia Achilli & Elena Giovannoni, University of Birmingham, UK

Prior studies have for long explored the role of accounting in the valuation of Nature (see, e.g., Gray, 2003; Bebbington & Gray, 1993; Hopwood, 2009). These studies have broadly relied and built on debates about the politics of calculation and the sociology of quantification (Espeland, 1998) pointing to economic valuation systems that transform “things”, including Nature, into calculable and comparable entities. Through these ‘calculations’, Nature is transformed into metrics (Fourcade, 2011) of performance and control. Here, scholars have focused on the accuracy and consequences of Nature-related calculations with the aim of making visible and embedding aspects of the natural environment into traditional accounting and decision-making systems (Unerman et al., 2018; Barker & Mayer, 2025). More contemporary attempts to account for the value of Nature, including, biodiversity offsetting, net-zero accounting, and “nature-positive” initiatives, rely on this same calculative infrastructure, seeking to protect Nature by turning it into an asset that can have a financial value (see, e.g., Arjaliès & Gibassier, 2023; Cuckston, 2019, 2022, 2024).

While these approaches sustain and prompt ongoing questioning and interrogation about the value of Nature, they also reproduce an anthropocentric assumption according to which this value needs to be established in human, economic terms (Giovannoni & Huber, 2025). In response to this human-only-driven processes of valuation, recent studies have emphasised the need to embrace a broader view of Nature as an ‘eco-system’ of multiple and sometimes conflicting values and elements (Arjalies & Banerjee, 2024) encompassing more mysterious elements belonging to ‘a more than human’ world (Giovannoni & Huber, 2025) that cannot be ‘grasped’ through calculations and numbers.

In this paper, we take these arguments forward by exploring how accounting for Nature might unfold *otherwise*, recognising and expressing values that are not only ‘human’, through the language of art. Following art-based initiatives led by a collective of eco-activists who transform discarded materials into artworks, we investigate how artistic creation enables an account of the value of Nature. By turning waste material into artistic artefacts, eco-activists not only challenge the logic of consumerism but also invite audiences to rethink their relationship with the natural environment, shifting perspectives by revealing how value can be reclaimed and reimagined from what is typically deemed value-less. In this sense, arts through trash proposes an *alternative account* of Nature—one that values transformation, participation, and shared creativity over measurement or control.

Our ethnographic study shows how art can function as a language that expands what accounting can account for in relation to the world we inhabit. Artistic practice here articulates values that escape quantification, encompassing aesthetic, sensory, and ethical relations that reconnect the human to a not-only-human world. By conceptualizing arts through trash as an alternative account for Nature, we contribute to debates in social and environmental accounting that have pointed to the possibilities of accounting beyond the human, showing that accounting for Nature requires to value Nature differently, using alternative languages, such as arts, that make space for ‘other’ values conventional accounting cannot account for.

# **Representational Faithfulness in Annual Report Maps and Histograms: Mapping and Visualizing versus Quantifying Gold**

*Niamh M. Brennan, University College Dublin, Ireland, Christopher Napier, Royal Holloway London, UK, Sean Power, MBS School of Business, France*

## **1. Introduction**

One of the fundamental concepts in the International Accounting Standards Board (2018) *Conceptual Framework for Financial Reporting* is the concept of representational faithfulness. For financial information to be useful, it must faithfully represent what it purports to represent, the substance of the phenomena in terms of words and numbers. Solomons (1978, p. 70) compared cartography and accounting,

The essential nature of accounting, I believe, is cartographic. Accounting is financial mapmaking. The better the map, the more completely it represents the complex phenomena that are being mapped. We do not judge a map by the behavioral effects it produces. . . . We judge a map by how well it represents the facts.”

Maps presume existence, prior to and independent of maps themselves, of phenomena that can be mapped. Maps are valued for their usefulness for particular purposes. Similar to accounting, maps can be assessed in terms of “accuracy”, “reliability”, “representational faithfulness”, “timeliness”, truth” and their opposites. Similar to accounting, maps are intersubjective: different people use a given map for basically the same purpose, which can be anticipated by the mapmaker. The relationship between the map and its object is representational in a sense that can be taught and learnt. Maps, like accounting, should be essentially neutral: mapmakers should not prepare maps in order to induce particular behaviour and inhibit other behaviour (Napier, 1993).

## **2. Method**

We test the representational faithfulness concept in the case of the British South Africa Company (BSAC), incorporated by royal charter, which Cecil Rhodes used to colonize Rhodesia. The Company included 24 maps in its 29 continuous annual reports over a 35-year period, 1889-1924. Of the 24 maps, five maps focus on the Company’s resources and output in the form of gold. Four of these five maps appeared in the Minerals section of the directors’ reports. They were accompanied by 11 histograms and 21 tables of gold output.

We analyze the maps, histograms and annual report narratives for the quantification of gold at the Company’s disposal. We extract the quantities the BSAC disclosed in the annual reports and compare how these quantities were depicted in the annual-report maps and histograms. We commence our analysis with the quantification, mapping and visualization of gold. We compare the annual report disclosures and visuals for the faithfulness with which the Company reflected the gold quantities in the annual report maps and histograms.

Table 1 summarizes the data in terms of annual report year, the visuals contained therein and the BSAC’s quantification in pounds sterling of the gold at its disposal. There were 24 maps in the data, on which we focus on five, which depict gold in the maps. There were 11 histograms in the data.

<b>Table 1. The dataset of maps, histograms and tables of gold output</b>					
Annual report	Map	Focus	Histogram	Gold output in £	
1 1891	01	Africa			
2 1891	02	Mashonaland			
3 1892					
4 1893					
5 1894	03	South Africa			
6 1895					
7 1896-1897	04	Rhodesia			
8 1896-1897	05✓	The Gold Districts			
9 1897-1898	06	Rhodesia	1 ✓		
10 1897-1898	07✓	The Gold Districts			1890-1898 83,052
11 1899-1900*	08	Rhodesia	2 ✓		1899 205,690
12 1899-1900	09✓	The Gold Districts			1900 308,249
13 1901-1902*	10	Table of Railway Distances	3 ✓		1901 610,389
14 1901-1902	11✓	The Gold Districts			1902 687,096
15 1903*	12	Table of Railway Distances			1903 827,729
16 1904*	13	Rhodesia			1904 969,343
17 1905	14	Table of Railway Distances			1905 1,449,985
18 1906*	15	Table of Railway Distances	4 ✓		1906 1,985,099
19 1907*	16	Table of Railway Distances	5 ✓		1907 2,178,886
20 1908*	17	Rhodesia	6 ✓		1908 2,526,007
21 1909*	18	Rhodesia	7 ✓		1909 2,623,709
22 1910*	19	Rhodesia	8 ✓		1910 2,568,198
23 1911*	20	Rhodesia	9 ✓		1911 2,647,896
24 1912*	21	Rhodesia	10 ✓		1912 2,707,369
25 1913-1914*	22	Rhodesia	11 ✓		1913 2,903,268
26 1915*	23	Rhodesia			1914 3,580,209
27 1916*					1915 3,823,167
28 1917*					1916 3,895,311
29 1918*					1917 3,495,391
30 1919*					1918 2,652,250
31 1920*					1919 2,499,498
32 1921-1922*					1920 3,056,549
33 1923*					1921 3,217,275
34 1924*	24	Rhodesia			1922 3,111,469
					1923 2,909,159
					1924 2,939,562
					60,461,805
Key: ✓ Located within the mining section of the directors' report					
* Mining section of the directors' report included a table of gold (& other minerals) output					

The annual reports contained a separate mining section in the directors' report, including on gold output. This section contained the four maps, "The Gold Districts", and visuals in the form of 11 histograms on gold output, together with substantial tables and narratives about gold in chronological order. We extracted that section from each annual report, which comprises our dataset. We also consider at a higher-level, the section on the mine-by-mine disclosures.

The BSAC was innovative in its use of histograms as a form of quantitative graphic. The BSAC included 11 histograms in the annual reports in the period 1900 to 1914 (see Table 2). In the 1899-1900 annual report, the first histogram appeared in black and white. In the following 1901-1902 annual report, the first color histogram appeared. The first three histograms (1900, 1902, 1903) recorded quantities of gold on a monthly basis (thus the large number of bars (see Table 2), with annual performance thereafter from 1906. The BSAC stopped including histograms after World War I, likely because the value of gold production peaked in 1916.

**Table 2: Histograms**

Annual report year	No.	Title	Period covered	No. Bars	Color
31/03/1900*	1	Gold output of Rhodesia	38 months 1898-1901	38	Black and white
31/03/1902*	2	Gold output of Rhodesia	57 months 1898-1903	57	Yellow
31/03/1903	3	Gold output of Rhodesia. A steady annual increase	72 months 1898-1903	72	Yellow
31/03/1906	4	Comparative diagram shewing the Rhodesian output since 1890	1890-98+8 years	9	Yellow
31/03/1907	5	Comparative diagram shewing the gold output of Southern Rhodesia since 1890	1890-98+9 years	10	Yellow
31/03/1908	6	" " "	1890-98+10 years	11	Yellow
31/03/1909	7	" " "	1890-98+11 years	12	Yellow
31/03/1910	8	" " "	1890-98+12 years	13	Yellow
31/03/1911	9	" " "	1890-98+13 years	14	Yellow
31/03/1912	10	" " "	1890-98+14 years	15	Yellow
31/03/1914*	11	" " "	1890-98+15 years	16	Yellow

We compute a graph discrepancy index to assess distortion in graphs, such as a histogram.

### 3. Findings

The prevailing early view was that there was an abundance of gold in Rhodesia (Keltie, 1895, p. 349). Following reports in the 1860s by a German explorer, Carl Mauch, of vast goldfields in Mashonaland (Galbraith, 1974, p. 31), the BSAC directors were determined to capitalize on this hidden potential.

#### 5.1 Maps in the BSAC annual reports

Map 02 in the first annual report records the location of eight goldfields. Map 02 emphasizes gold, with text in capital letters ('GOLD' x 3, 'GOLDFIELD' x 5), each one highlighted with thick red underline (see Figure 1). Thus, Map 02 created the impression of significant potential gold reserves in Mashonaland, which would have landed well with the highly speculative BSAC shareholders in London.



The BSAC added to the sentiment and expectation of gold with four maps of the 'Gold Districts' (Maps 05, 07, 09, and 11). Map 05 (1897 annual report) is the first to show the gold districts of Mashonaland

and Matabeleland in detail (see Figure 2). The map's legend states that 'Gold Fields in course of development are shown thus **MAVEN**' (i.e., are shown in bold font capital letters). The legend goes on to say that 'Places where Mining Commissioners are located are underlined'. Map 05 showed 37 gold fields in bold capital letters and eight underlined locations of mining commissioners. The impression given is that there is an abundance of gold to be exploited by miner colonists.



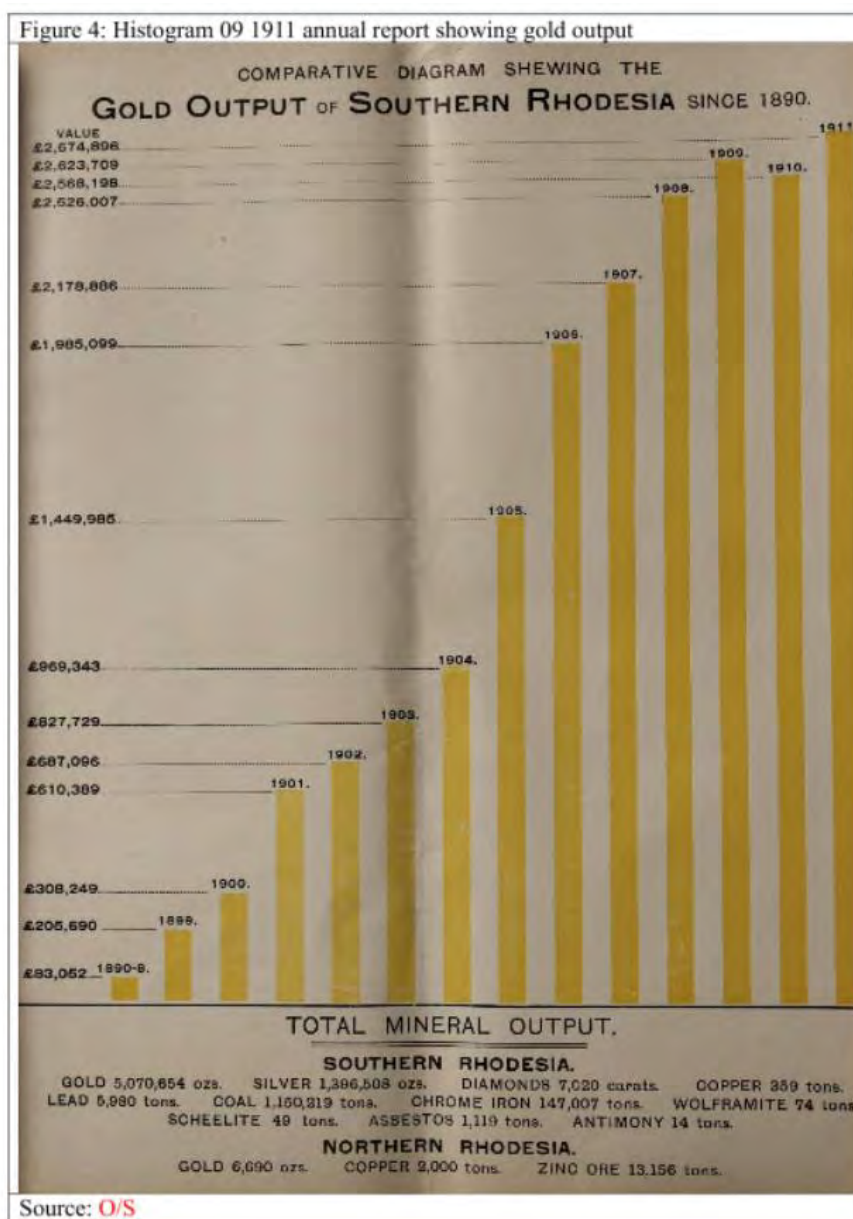
Map 07 (1898 annual report) is more detailed (see Figure 3). The legend adds 'Mines crushing shewn in RED', of which there were six mines. The legend ends with the statement: 'Area over which the British South Africa has Mineral Rights, is shown in light pink.' One of the coal fields is emphasized with shading.

Map 09 (1900 annual report) is similar to Map 07. It adds a further three 'Mines crushing'. Map 11 (1902 annual report) removes the pink background color, possibly to make the text highlighting the mines more visible (see Figure 4). Instead, the territory borders are shown in light pink. While Map 11 continued to be titled 'Gold Fields', the legend changed the wording from 'Gold Fields in course of development' to 'mining fields', possibly suggesting that the BSAC was not finding gold. The legend adds 'Principal Mines' which are shown in bold red font capitals. The phrase 'Places where Mining Commissioners are located are underlined' is replaced by 'Native Commissioners Districts', which are shown in outline red font (i.e.,



## 5.2 Histograms in the BSAC annual reports

Figure 4 depicts the gold output in the territory for 1890-98 and then for the 13-year period, from 1899 to 1911. The histogram is shown in gold color.





## **Sustainability Reporting: a risk-based perspective on the disruption to the auditing profession as a result of Sustainability Assurance requirements under the CSRD**

*Ruth Lynch and Orla McCullagh, University of Limerick, Ireland*

There has been a recent disruption to the auditing profession with the introduction of legislated Sustainability Assurance on Sustainability Reporting requirements under the CSRD (Corporate Sustainability Reporting Directive). ‘EU law requires companies above a certain size to disclose information on what they see as the risks and opportunities arising from social and environmental issues, and on the impact of their activities on people and the environment’ (European Commission, 2025). In this research project we examine from a critical accounting perspective, the readiness of the auditing profession to engage with sustainability assurance, through a series of in depth semi-structured interviews. The aim of this project is to understand the motivations for the auditing professional to engage with sustainability reporting, and utilising Michael Power’s work on audit and risk (Power 1997, 2004a;2004b) to examine the professionals’ willingness to support compliance with the new standards. The aim of our research project is to examine sustainability assurance at the early stage of implementation, with a particular focus as to how the profession perceives and responds to the adoption of regulation with regard to addressing sustainability risks.

This study employs a qualitative research methodology, utilizing semi-structured interviews with Statutory Auditors operating within Irish audit firms. The research aims to gather preliminary insights into the assurance of sustainability reporting as required by the Corporate Sustainability Reporting Directive (CSRD). Participants were drawn from a diverse range of audit firm sizes, encompassing small practices to Big Four firms. As such, the sample included practitioners actively engaged with clients classified under Scope 1 of CSRD adoption, as well as those who had not yet interacted with the new compliance requirements. The interviews provided valuable practitioner perspectives, facilitating an exploration of the potential disruptions to statutory audit practices and offering insights into the implications of sustainability assurance for the effective implementation of CSRD objectives.

## **Parallel Session 1.B (Room 3.006a)**

### **Accounting as Self-Governance: A Foucauldian Reading of a Nineteenth-Century Merchants Diary**

*Adriana Rodrigues Santarém Polytechnic University, Portugal*

The intersections between accounting, moral regulation, and the formation of subjectivity have long been central concerns within critical accounting research (Hopwood, 1987; Hoskin & Macve, 1986; Miller, 1990; Roberts, 1991). However, most of this literature privileges institutional and collective contexts, focusing on how accounting disciplines organisations, professions, and states. Far less attention has been devoted to how accounting rationalities penetrate the intimate sphere of daily life and contribute to the ethical formation of the modern subject (Symes, 1999; McKinlay & Mutch, 2015; Ibrahim, 2021; McBride, 2022, 2023). This study addresses that gap by examining the nineteenth-century diary of Heinrich Witt, a German merchant who lived in Lima, Peru. Witt's extensive writings offer a rare empirical lens through which to observe how economic rationality, temporal discipline, and reflective writing converge in the shaping of the self. Drawing on Michel Foucault's (1997, 2007) concepts of subjectivation, technologies of the self, and veridiction, the diary is interpreted as a textual device that invites the subject to speak truthfully about himself through moral and calculative practices.

The study's central objective is to understand how accounting and life-organisation practices embedded in personal diaries can operate as instruments of selfconstruction and ethical governance. By mobilising Foucault's notion of technologies of the self, the paper explores how Witt used domestic accounting, time management, and daily reflection as modes of accountability to himself and to others (Foucault, 1997; 2007). In this sense, the diary becomes a stage of veridiction, a regime in which truth-telling, calculation, and confession are interwoven to produce a coherent moral identity (Foucault, 2010).

Although previous work has explored the relationship between accounting and subjectivity (Hoskin & Macve, 1986; Hopwood, 1987; Miller, 1990; Roberts, 1991), few have examined personal writings as sites of accounting discourse. Recent studies have shown that diaries can act as performative tools of moral accounting and self-regulation (Symes, 1999; McKinlay & Mutch, 2015; Ibrahim, 2021; McBride, 2022, 2023), yet the focus has remained on Protestant or Anglo-European contexts. This article contributes by situating Witt's diary in a transnational Latin American setting, revealing how bourgeois ideals of productivity, prudence, and moderation circulated through everyday practices of writing, counting, and emotional control.

Methodologically, the research follows a qualitative interpretive design informed by Foucauldian genealogy and discourse analysis (Foucault, 1997; 2007; 2010). The empirical corpus consists of the published volumes of *The Diary of Heinrich Witt* (Witt, 2016), covering entries from January 1, 1823, to December 29, 1890. The analysis is organised around three interrelated dimensions. The first concerns economic rationality and domestic accounting as forms of self-control, in which bookkeeping, household budgets, and investment decisions operate as moral exercises of order and prudence. The second dimension examines the discipline of time and emotions as practices of self-management, highlighting Witt's meticulous attention to routines, schedules, and affective moderation. Through the management of his daily rhythms (work, rest, reading, and walks), Witt embodies the temporal

rationality of capitalism that Foucault associates with the governance of conduct (Foucault, 2007). The third dimension focuses on the diary as a technology of reflection, confession, and self-construction, where writing serves as an act of veridiction, and each entry functions as a moral audit through which Witt evaluates his actions, confesses failures, and reconstructs his narrative of selfhood (Symes, 1999; McKinlay & Mutch, 2015).

The findings reveal that Witt's diary operates as a hybrid technology of self-accounting, where financial calculation, temporal discipline, and confessional writing intersect to produce a moral, calculable, and emotionally regulated subject. Economic rationality is domesticated through records of income, expenses, and family finances, transforming accounting into an ethical practice of self-control. The organisation of time and affect reflects the internalisation of bourgeois ideals of productivity and moderation, illustrating how accounting rationalities become embodied as moral conduct (Miller, 1990; Roberts, 1991). Writing itself functions as a technology of veridiction, by recounting events, assessing decisions, and reaffirming values, Witt constructs an intelligible and trustworthy self-aligned with nineteenth-century norms of reputation, solvency, and restraint.

Theoretically, the study advances the field of critical accounting by reframing personal diaries as sites of accounting discourse and moral self-production, expanding the scope of Foucauldian analysis beyond institutions. It extends the concept of technologies of the self by emphasising how economic rationality, temporal discipline, and confession operate jointly to constitute the modern subject. Moreover, it underscores the role of veridiction in translating conduct into measurable and accountable performance, linking the moral economy of the nineteenth century to the genealogies of modern self-monitoring. In practical terms, the study illuminates continuities between historical self-accounting practices and contemporary digital technologies of self-tracking (from productivity apps to fitness monitors) that reproduce the same ethical logic of calculation and control (Ibrahim, 2021; McBride, 2023). By historicising these continuities, the research contributes to understanding how accounting remains a central mechanism in the governance of life and the ongoing production of subjectivity.

## **Resilience for whom? Accounting, membranes, and the selective construction of organisational futures**

*Leonardo Rinaldi and Laura Mazzola, Royal Holloway University of London, UK*

The concept of resilience has gained substantial traction across disciplines, particularly as society faces increasing disruptions from economic, social, and environmental crises. These disruptions have challenged the ability of our social and economic systems to withstand and adapt to turbulent times, highlighting significant gaps in how they anticipate, respond to, and recover from adversities.

The paper aims to critically examine how accounting selectively constructs and implements organisational resilience. More specifically, the paper investigates how accounting actively creates and perpetuates protective bubbles that shelter certain organisational actors from the full impact of disruptions, simultaneously marginalising others who are excluded or made less visible within these spaces. The paper seeks to illuminate the implications of accounting's allocational choices and to foster critical dialogue on the potential for accounting practices to support more inclusive, equitable, and ecologically sustainable organisational futures.

To investigate these dynamics, the paper uses Peter Sloterdijk's phenomenology of human spaces. More specifically, we mobilise Sloterdijk's notion of 'anthroposphere' as a heuristic to analyse how accounting helps create and regulate the spatial and atmospheric conditions of human co-existence building immunological boundaries that shield some organisational actors while leaving others exposed. According to Sloterdijk, in a minimally fully developed state the anthroposphere is determinable as a nine-dimensional space (or topoi). Taken together, these topoi can be understood not simply as discrete components but as a foamy configuration of spheres. They trace an immunological map of the human lifeworld by defining gradients of permeability between what is included and what is left outside. On the one hand, they preserve conditions of meaning, work, and norms, enabling the maintenance of a shared existence. On the other, they filter out what does not fall within their scope, leaving silences, differences, and vulnerabilities beyond their protective reach. This ambivalence allows us to analyse social life as the construction, maintenance and protection shared spaces.

This framing underscores the analytical move of this paper. Accounting is not viewed simply as technical tools of measurement or communication, but as an immunological device that forms the very condition through which organisations can establish protective membranes to shield themselves, manage and develop in volatile environments. Building on this framework, we conceptualise resilience as the dynamic modulation of these immunological boundaries through accounting. In this sense, accounting does not simply represent organisational resilience. It makes it possible by determining what is included within the sphere of relevance and what is excluded.

Drawing semi-structured interviews with executives, senior managers and key informants from two organisations in the fashion industry, the paper contributes to the literature in two ways.

First, the paper advances both design and critique of accounting of resilience. The paper frame resilience as an immunological problem of selective protection and exclusion, and in so doing place accounting at the centre of this selectivity. Rather than assuming resilience to be a neutral, universally beneficial capacity, we show how accounting produces patterns of immunity and exposure by allocating

protection, attention and resources. This reframing extends recent work on how accounting imaginaries sustain social, economic and environmental spheres by specifying how accounting performs immunological work. Thresholds, classifications, provisions and exceptions perform specific membrane operations thereby deciding who is secured and who remains exposed. This lens unearths the tacit hierarchies of defence that resilience discourses often conceal: whom (or what) gets defended and at whose (or what) cost? In this sense, accounting is not merely a mediator of crisis response, but it can reproduce socio-economic stratification by selectively safeguarding some groups while marginalising others. This is especially salient in the context of resilience, where accounting can be used not only to support adaptation and continuity but also to selectively reinforce protected spaces. We demonstrate the argument through a comparative analysis of two organisations that, under similar pressures, enact contrasting membrane calibrations, producing different gradients of protection and exposure.

Second, we show how accounting actively configures organisational foams that cultivate internal atmospheres of security while filtering external threats and uncomfortable dependencies. We operationalise this lens through Sloterdijk's nine topoi (Chirotope, Phonotope, Uterotope, Thermotope, Erototope, Ergotope, Alethotope, Thanatotope, and Nomotope), grouped by resilience functions (continuity, adaptation and learning). This provides a structured analytical approach to show how accounting does not merely mediate crisis responses but actively configure selective immunity and exposure. In this performative view, accounting is not merely representational, but it functions as a technology of immunological construction that builds, maintains, and enforces selective protective environments. From public services to extractive industries and pension schemes, accounting research has shown how accounting shape the distribution of resources, responsibilities, and risks across sectors and generations. These studies reveal how classifications and valuations are mobilised to legitimise shifts in accountability and redistribute wealth and power - effectively determining who benefits and who bears the costs in society. However, the focus of this literature is often on mapping out who gains and who loses under a given arrangement, treating distribution as a fixed outcome. The paper sheds light on the dynamics through which distribution takes place. This advances the distributive critique tradition in accounting by shifting from static mapping of winners and losers to the underlying mechanisms that generate those outcomes. Attending to dynamics is important because it reveals the accounting tools, rationales and practices that can redirect resources, widen access to buffers, or reduce displacement effects, thus illuminating where intervention is possible.

The analysis reveals two distinct immunological constructions emerging from specific permeability decisions: resilience as proximity immunology (localised shielding oriented to insiders) and resilience as procedural arrangement (bound to formal entitlement). By showing how different accountings engineer different gradients of protection and exposure, the paper renders the politics of resilience visible and actionable.

**The World Is Not Enough:  
Accounting for Environmental Externalities in the New Space Economy**

*Sven Modell, University of Manchester, UK*

This paper extends research on how to account for negative environmental externalities, which has a long pedigree in the social and environmental accounting (SEA) literature, to the New Space economy emerging as a result of the increasing commercialisation and privatisation of space-related activities. In doing so, I pay particular attention to the questions of whether and how externalities affecting the outer space environment should be monetised and internalised in the corporations that inhabit this economy and how a governance regime that is conducive to this end may be advanced. While debates around whether environmental externalities should be monetised and internalised in the reporting entities that are responsible for them have waxed and waned over the years, this topic has recently attracted renewed attention with a number of accounting scholars advancing proposals for how such externalities can be internalised in financial accounts. Extending this discussion to the New Space economy is warranted in the light of emerging concerns that the growing presence of private sector space corporations increases the pressures on the outer space environment, but that such corporations only have weak incentives to mitigate externalities affecting this environment. Through an analysis of the governance regimes that are currently in place in the New Space economy, I find that these regimes entail relatively limited monetisation and demands on corporations to internalise externalities affecting the outer space environment. At the same time, the range of externalities requiring attention is broad and encompasses issues related to over-exploitation of the space environment, orbital debris, forward contamination and alterations of the physical constitution of this environment. To address the concerns that private sector space corporations only have weak incentives to mitigate such externalities and that individual space-faring nations may engage in a race to the bottom by further relaxing their governance regimes to attract investments, I put forward proposals for a reformed governance regime. These proposals are aimed at furthering international coordination of the governance of the New Space economy and the advancement of accounting practices that can help mitigate externalities affecting the outer space environment. I also outline a research agenda that might enhance our understanding of how a reformed governance regime may be put into practice and how such externalities can be mitigated.

## A-ccounting for Silence: Listening to the Materiality of Audit-oreal<sup>1</sup> Rhetoric

*Johnny O'Rourke, CAIR*

Reflecting with O'Toole (2002) on Shakespeare, the plays remain compelling not because they fix meaning but because they sustain it through contradiction, silence, and continual re-attunement—the very conditions that accounting must also learn to navigate. Their durability arises not from resolution but from resonance—the capacity of a form to remain audibly responsive to shifting moral and epistemic horizons. Shakespeare's dramaturgy endures because it stages judgment as an open process of recognition. This dramaturgical attentiveness exposes how recognition depends on responsiveness rather than certainty.

Accounting, as a social practice of judgment, similarly translates open tensions into calculative form while still relying on resonance to make its closures credible. Yet, as calculative practice par excellence, it simultaneously seeks closure through ratio, rhythm, and report. Yet its contemporary dilemmas—especially within sustainability and assurance—unfold amid radical indeterminacy. To engage Shakespeare, therefore, is not to aestheticise accounting but to recover its dramaturgical core: how credibility, like tragedy, depends on forms that can resonate rather than *resolve*.

Aesthetic and performative turns have shown how accounting can operate through dramaturgical and musical forms in which silence, rupture, and counterpoint reconfigure calculative order (Everett & Friesen, 2010; Oakes & Oakes, 2019; Bebbington et al., 2017). These interventions converge around what Vollmer (2025) characterises as the heuristic orb and kin positions of accounting—standardised versus resonant, relational forms. Building on these performative insights, the paper develops the concept of an audit-oreal architecture: a listening architecture where silence, rupture, and resonance structure credibility and can be institutionally designed and auditable.

Critical work in social and environmental accounting (SEA) has long grappled with the conditions under which credibility is sustained—and the extent to which that very sustainability depends on legitimising narrow institutional interests. Dialogic approaches stress amplification of counter-voice (Brown & Dillard, 2015; Vinnari & Dillard, 2016), while transparency critiques show how expanded disclosure risks devolving into a “game” of seeing and not-seeing (Quattrone, 2022; Tweedie & Ronzani, 2024). Studies of auditability reveal that obscurity and incompleteness are not deficits but constitutive resources (Power, 1997, 2015, 2021, 2024; Giovannoni & Quattrone, 2018, 2025).

Bottausci & Robson (2023) reaffirm Power's insight that auditability is an active process of ‘making things auditable’ rather than a pre-given property of systems. Extending this reflection, this paper situates auditability within the aesthetic and attentional register: not only as an infrastructural accomplishment but as performative resonance — a mode of listening through which credibility and judgment are sustained amid uncertainty.

Contemporary accounting narrates itself as calculative necessity—thresholds, ratios, and reporting cadences promising closure—while operating amid fractured evaluative logics and opaque causality. As Meyer and Quattrone (2023) remind us, organisational life unfolds within conditions of institutional fracture and liminality, where the challenge is to keep dialogue open rather than to enforce closure.

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<sup>1</sup> The dash in Audit-oreal is not stylistic but methodological, performing the pause that reconfigures audit from verification to listening—holding ambiguity, silence, and resonance as auditable conditions of judgment (Esslin, 1961; Holt & Chia, 2023).

Arguably, the misalignment is sustained not by informational deficit but by sensory and temporal bias. Sustainability reports privilege visual markers of completeness, anchoring judgment in quantified thresholds that render absence and ambiguity illegible (Quattrone, 2009; Edgley, 2014).

Materiality thresholds, meanwhile, demarcate what becomes visible and thus subject to judgment (Edgley, 2014). Yet the very constructs of completeness and materiality falter amid the indeterminacy of sustainability. Building on Vollmer's (2025) *orb/kin* framework, credibility is reframed as attentional attunement within conditions of uncertainty rather than informational sufficiency, and materiality as a dramaturgical process that holds evaluative distance and relational proximity in productive tension—an event of judgment rather than a fixed threshold. Together, these forms scaffold an audit-oreal orientation that grounds assurance in listening rather than seeing, privileging responsiveness over completeness and resonance over revelation.

Resonance may offer a way to move beyond the prevailing meta-narratives of critical accounting—genealogical historicism, institutional reproduction, and political-economic contradiction—without rejecting them. Rather than displacing structural or causal critique, resonance re-specifies it: accountability becomes an attentional relation through which actors remain responsive to the constraints and contingencies of their institutional settings. It thus extends critique from unveiling what structures action to cultivating how responsiveness is sustained within it.

The paper asks: How might accounting forms engage listening as well as seeing—sustaining resonance rather than accelerating visibility? In a world where “measure-to-manage” logics conflate disclosure with control (Ryan-Collins, 2025), legitimising listening as a valid epistemic mode becomes imperative.

Recent work mobilises music and performance as epistemic resources, showing how counterpoint, improvisation, and resonance can reconfigure calculative practices toward critical ends (Oakes & Oakes, 2019). This paper advances that turn by proposing audit-oreal rhetoric—design protocols that institutionalise silence, rupture, and ambiguity as legitimate evidential conditions. As Quattrone (2009, p. 106) reminds us, the etymology of audit—from the Latin *audire* (“to listen,” “to hear”)—signals that auditing was originally an aural practice, with entries read aloud and verified by listening. It thus re-specifies assurance as an aural rather than ocular infrastructure, where silence and counter-voice are not pathologies but auditable material. This extends the Jesuit logic that Quattrone (2009, 2015) traces as procedural incompleteness and that Bento da Silva, Quattrone & Llewellyn (2022) articulate as *objectual mystery*—a governance that secures meaning through incompleteness rather than resolution. It translates this logic into an aural register where silence itself becomes evidential.

Methodologically, absurdist dramaturgy functions as a designed attentional practice through which ambiguity itself becomes evidential (Esslin, 2014). Pauses, repetitions, and hesitations are treated as epistemic devices making indeterminacy perceptible and recordable. Unlike dialogic counter-accounting—which multiplies voices yet risks spectacle (Tweedie, 2023)—absurdist dramaturgy stages attentional attunement, transforming silence into a calculative device.

The argument unfolds through three contributions. Reconceptualising audit as listening: extending Power's (1997, 2015, 2021) analysis of how audit's productive obscurity evolves into performative regimes of and Quattrone's (2009, 2015) insights on absence, the paper defines credibility through resonance, silence, and rupture rather than visibility. Theorising listening architectures: developing disclosure frameworks that formalise silence and attentional pacing as evidential design elements.



Reimagining materiality dramaturgically: moving from fixed thresholds to dramaturgical adaptability—forms of disclosure that sustain openness rather than closure.

In this view, what is unsaid can be as evidential as what is spoken, provided accounting forms are designed to register silence. Like music, where pauses structure meaning, listening architectures stage uncertainty as a generative condition of credibility. Extending Rosa (2019), resonance is treated as an ethical relation in which subject and world respond to one another. Alienation, by contrast, arises when distance required to see undermines proximity required to listen. Greater transparency, through dashboards, key ratios, and reporting cycles, can therefore deepen alienation (Minutti-Meza, 2021; Tweedie & Ronzani, 2024), reproducing what Quattrone (2022) calls the paradox of transparency, “seeing more while understanding less.”

By repositioning accounting within an attentional economy, credibility becomes the capacity to make accounts audible to trust—binding epistemic, aesthetic, and ethical conditions of belief. Audit-oreal rhetoric reimagines auditing as a listening practice formalising resonance, silence, and rupture as auditable conditions of judgement.

## Parallel Session 1.C (Room 3.006b)

### Malaysian Palm Oil Fires Back: A Postcolonial Examination of 'Countering Counter Accounts'

*Ahmad Abras, University of Sheffield, UK*

This paper explores the dynamics of narrative contestation within global environmental and economic debates, shifting attention from the production of counter accounts to the strategies employed by targeted entities to undermine them, minimise their impact, and reclaim legitimacy. Specifically, it examines how the Malaysian Palm Oil Council (MPOC) engages in 'countering counter-accounts', a proactive and systematic practice little addressed in past literature, where corporate or industry entities, particularly those based in the Global South, actively contest and undermine critical narratives established by activists, NGOs, and governments, largely based in the West. The central critique developed in this paper is that counter accounts, often lauded for their emancipatory potential, can inadvertently perpetuate postcolonialism by imposing Western perspectives, moral frameworks, and metrics of accountability that sideline the narratives, agency, and complex developmental realities of the Global South.

Using a postcolonial lens and Critical Discourse Analysis, the paper analyses a wide array of public communications and documents issued by the MPOC, focusing on the discursive strategies employed to refute claims, question critics' motives, and reframe conflict. The findings reveal a complex struggle for narrative control, demonstrating that the MPOC's responses are not merely reactive public relations but a comprehensive, organised, and proactive act of political contestation. In this narrative war, the MPOC, firstly, engages in de-legitimation and re-legitimation by actively refuting claims of environmental destruction with alternative, localised data, and by strategically diverting attention to the environmental impact of Western agricultural practices (e.g., livestock grazing). Crucially, the MPOC frames its current environmental challenges as a direct legacy of British colonisation, explicitly linking past exploitation to present-day environmental transformation, thereby challenging the West's moral authority. Secondly, the MPOC reframes the conflict by questioning the motives, funding, and identity of its critics including Western NGOs, activists, and even academics, casting them as "radical campaigners" engaging in "proxy campaigning" driven by political or economic protectionism rather than genuine environmental concern. This allows the MPOC to position itself as a rational, sovereign Global South voice struggling against lingering colonial influences and Western ideological dominance, notably labelling restrictive European policies as 'Crop Apartheid'. Finally, the MPOC strategically relocates the conflict from the environmental arena into different, more favourable forums. This involves shifting the debate to the arenas of global food security, free trade, and socio-economic development, where the affordable nature of palm oil and its vital contribution to millions of smallholders' livelihoods are highlighted. This strategic move challenges Western-centric views of sustainability, arguing that economic justice and development cannot be divorced from ecological concerns.

This paper offers several contributions to the existing literature on counter accounts. Firstly, it deepens the understanding of how targeted entities and industries respond to counter accounts by analysing the complex function of these responses within postcolonial contexts. The paper repositions these responses as an articulation of alternative worldviews that can challenge, reinterpret, or reconstitute global norms, thereby offering critical insight into the politics of knowledge and representation. Secondly, The paper provides a critical examination of the discursive strategies employed by entities

from the Global South, such as the MPOC, in countering and reframing the narratives initiated by Western NGOs, exposing how perceived Western dominance continues to be challenged despite emancipatory claims by Western actors. Thirdly, the paper introduces a novel dimension by analysing "countering counter-accounts" as a distinct and proactive form of contestation, exemplified by the MPOC's multi-faceted strategies to challenge perceived Western dominance and ongoing colonial influences, thus enriching the understanding of discursive struggles beyond a one-sided challenge by NGOs and activists. Fourthly, by rigorously applying Postcolonial Theory, this study highlights how counter-responses can empower the 'subaltern' to challenge dominant, often colonially-rooted, discourses, thereby contributing to the limited engagement of critical accounting literature with issues of racialisation and power dynamics in postcolonial settings.

## Accounting for AIDS: Counter-Narratives and Emancipatory Accounts at the Gay Men's Health Crisis

*Alessandro Gabrielli and Lorenzo Leto, University of Pisa, Italy*

This study examines the counter-narrative and emancipatory dimensions of accounting practices employed by Gay Men's Health Crisis (GMHC) during the 1980s. GMHC, a volunteer-based HIV/AIDS service organization that emerged from New York's gay community, was the first to confront the epidemic and to support those affected within a context of political neglect and social stigma<sup>1</sup>. We pursue this research through the lens of counter and emancipatory accounting (Gallhofer & Haslam, 2003, 2019, 2020; Gallhofer et al., 2015), alongside critical accounting scholarship on sex and sexuality (Burrell, 1987; Rumens, 2016; Ghio et al., 2023).

Our empirical analysis relies on a diverse range of sources, including GMHC archival records housed at the New York Public Library, the organisation's official website, and various activist visual and textual materials documenting AIDS-related and queer histories. In addition, we conduct interviews with individuals who were members of the organisation during that period. Recognizing that counter-accounts and forms of emancipatory accounting may manifest in ways that differ significantly from conventional accounting documents (Gómez-Villegas & ArizaBuenaventura, 2024; Lauwo et al., 2023), our dataset encompasses videos, documents, brochures, medical guidelines, newsletters, articles, books, and traditional accounting artefacts such as annual reports, most of which were produced directly by GMHC and its members (e.g., Kramer, 1983; Kayal, 2018). We analyse these materials in terms of their content, form, aura, and specific usage (Gallhofer et al., 2015).

Our findings shows that GMHC mobilised diverse counter and self-emancipatory accounting practices to legitimise itself and protect the community from which it emerged. These practices sought to challenge the marginalisation and stigma surrounding non-heteronormative people and people with AIDS (PWAs) and to confront the existential threat the epidemic posed to that community, while providing support to PWAs regardless of gender, race, or sexual orientation (Kayal, 1990).

First, we found that GMHC employed counter-accounting practices to hold the government accountable for its inaction and silence and to address the informational void this neglect created. Through materials such as annual reports, articles, newsletters, and brochures, the organisation presented — in clear and accessible language — data on deaths, illnesses, and the projected trajectory of the epidemic. Such information was otherwise available only in Centers for Disease Control and Prevention (CDC) publications, which were often difficult for the public to access or interpret. Moreover, these materials disseminated emerging scientific knowledge about AIDS, educating both the public and PWAs about the disease's implications and modes of transmission, thereby helping to slow its spread amid pervasive governmental silence<sup>1</sup>.

Second, we show that GMHC exposed and challenged the distortion, sensationalism, and frequent inaccuracies — even fabrications — in media reporting and institutions. It did so not only by producing

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<sup>1</sup> We remind the reader that the first time a U.S. president publicly spoke about AIDS was in 1985, while the first governmental guidelines for the general public ("*Understanding AIDS*") were disseminated only in 1988 — respectively four and seven years after the first reported cases.

materials that refuted such claims but also by directly engaging with media outlets to demand accurate reporting and respectful, truthful representation of PWAs.

Third, GMHC produced and disseminated sex-positive — and at times sexually explicit — materials, such as safer sex comics, videos, and articles, that raised awareness about safe sex practices to prevent infection. We found that these materials function was not only educational but also emancipatory, affirming that non-heteronormative sexuality, whose public expression was hard-won in the post-Stonewall era, could continue to be expressed safely rather than suppressed by the moralizing discourses of abstinence. In doing so, it not only helped curb the spread of AIDS but also contributed to the broader emancipation of non-heteronormative individuals by making them understand they could maintain fulfilling sexual lives through appropriate precautions or non-penetrative practices.

Forth, by making visible the experiences and emotions of PWAs, as well as nonheterosexual affectivity and love (Ghio et al., 2023; Molisa, 2011), through narratives in newspapers, newsletters, social reports, and television programmes such as “Living with AIDS”, GMHC helped humanise and legitimise non-heteronormative people and PWAs, who were otherwise stigmatised and portrayed as subhuman (Cadwell, 1991). Finally, by adopting traditional forms of accounting and accountability — such as annual reports — and maintaining professional standards in its public relations, dissemination of medical information, and reporting of activities, GMHC challenged prevailing stereotypes that portrayed gay people as unserious, disorganised, promiscuous, and solely pleasure-oriented, which were deeply entrenched at the time (Kayal, 1993).

This paper contributes to the counter-accounting literature by demonstrating how GMHC mobilised counter-accounting practices and counter-narratives as tools of self-emancipation and collective self-preservation in response to an existential threat. Unlike most existing studies, which examine cases where counter-accounting is undertaken by external actors — such as NGOs or activists — on behalf of marginalised groups (Clavijo & Dambrin, 2025), this study focuses on a context in which the marginalised community itself deployed accounting to defend its own interests and ensure its survival.

This study also contributes to the emerging field of queer accounting. While prior research has primarily examined individual experiences of non-heterosexual professionals and how they adapt, resist, or resignify heteronormative expectations within corporate or institutional contexts (e.g., Hammond, 2018; dos Santos et al., 2025; Ghio et al., 2025), this study extends this literature showing how accounting is mobilized within non-heteronormative collective organising. In doing so, it contributes to the broader project of “opening” and “queering” accounting scholarship (Alawattage et al., 2021; Ghio et al., 2023), illustrating how accounting practices can be reimagined as instruments of visibility, care, and collective responsibility in historically marginalized queer spaces.

## **Accounting for Decommissioning Provisions: Networks and the Interpretation of IAS 37 in Practice**

*Ruth Jada, Elisavet Mantzari and Omiros Georgiou, University of Birmingham, UK*

International Financial Reporting Standards (IFRS) aim to enhance comparability, transparency, and accountability in global financial reporting, but their application is often open to interpretation. Calculating decommissioning cost provisions (DCP) under International Accounting Standard (IAS) 37 is complex, requiring judgment, technical skills, and collaboration across disciplines. DCP accounting spans fields such as engineering, environmental science, regulation, and health and safety. Accountants depend on engineers' estimates of future decommissioning costs, yet the details of these interdisciplinary interactions are underexplored. Recent studies have begun to highlight how financial accounting is shaped by interactions among human actors such as preparers, auditors, regulators, experts, and consultants and non-human elements such as standards, valuation models, and estimation tools. These interactions take place within complex social and institutional settings that influence accounting judgments and the representation of financial information. While prior research has initiated discussions on how accounting standards are interpreted in practice, further investigation is needed into the challenges and dynamics of these interpretive processes.

This thesis examines the accounting for decommissioning provisions under IAS 37, with particular attention to the oil and gas sector. Decommissioning encompasses dismantling, removal, and environmental rehabilitation of infrastructure after production ceases. DCP serves as a financial proxy for the environmental impact of extractive activities and the anticipated remediation costs. The interpretation of IAS 37 is especially complex, as organizations must balance financial reporting duties with environmental responsibilities. These provisions are required in various contexts, most commonly in the decommissioning of oil rigs, nuclear facilities, or environmental remediation projects.

This research seeks to answer the question: How are DCP interpreted and applied in practice within Nigeria's oil and gas sector? Using Actor-Network Theory (ANT), the study focus on the networks of actors and the processes of interpretation. The goal is to shed light on the social and institutional practices that shape IFRS interpretation and the production of the financial statement.

To address this question, the study adopts a qualitative case study approach, examining multiple oil and gas companies in Nigeria. Data will be collected from documents such as annual reports (with a focus on decommissioning cost disclosures), regulatory documents, internal policies, news articles, and semi structure interviews with key industry stakeholders including CFOs, accountants, auditors, regulators, and consultants. The research provides empirical evidence of how interactions among actors shape the practical interpretation of IFRS, revealing the social and institutional practices driving the production of financial accounting. Theoretically, the study positions financial accounting as a distributed and relational practice, that operates as a collaborative, cross-disciplinary process. Furthermore, the interpretation of DCP has significant financial, environmental, and social implications, influencing the safe and sustainable decommissioning of assets and highlighting accounting's broader societal relevance.

## **Counter-Accounting in Ambiguous Arenas: Strategic Navigation in the Governance of Counterfeiting**

*Mayya Konovalova, University of Birmingham, UK*

This paper contributes to critical accounting scholarship by theorising counter-accounting as a boundary object that enables strategic navigation within ambiguous governance arenas, specifically in the context of counterfeiting. Counter-accounting refers to the production of alternative accounts that challenge dominant power structures, expose governance failures, and make visible the consequences of harmful practices (Cooper et al., 2005; Gallhofer et al., 2006). These accounts are typically oppositional, symbolic, and strategic, aiming to problematise corporate conduct, delegitimise unsustainable practices, and mobilise change in governance regimes (Denedo, Thomson & Yonekura, 2017; Apostol, 2015). While dialogic counter-accounting remains rare, it holds potential for emancipatory change when embedded in inclusive governance processes (Brown & Dillard, 2015; Contrafatto et al., 2015).

Drawing on the dynamic conflict arena framework (Adams, Morrow & Thomson, 2024; Thomson, Dey & Russell, 2015) and extending insights from boundary object theory (Star & Griesemer, 1989; Nicolini et al., 2012; Carlile, 2002; Lantto, 2022), we reconceptualise ambiguity not as a governance failure but as a constitutive condition of enforcement in fragmented transnational regimes. In such arenas, marked by overlapping jurisdictions, regulatory fragmentation, and epistemic dissonance, counter-accounting artefacts (e.g., test purchase reports, seizure documentation, training materials) are strategically mobilised to escalate conflicts, reframe enforcement challenges, protect reputational legitimacy, and coordinate action across institutional divides.

Our empirical study focuses on the governance of counterfeiting, a domain where licit and illicit flows are structurally entangled. We examine how counter-accounting practices make counterfeiting governable. Based on 51 interviews with brand protection experts, law enforcement officers, regulators, and international organisations, supplemented by analysis of international reports, we examine how actors navigate fragmented enforcement regimes and mobilise counter-accounting artefacts to make ambiguity actionable.

Counterfeiting is not confined to clandestine operations but is deeply embedded in the infrastructures of licit trade. Counterfeit goods frequently move through the same logistical and commercial infrastructures as legitimate products. Ports and free trade zones often function as intentionally ambiguous spaces, obscuring the boundaries between licit and illicit flows. Courier and transport companies, initially operating legally, may begin incorporating counterfeit goods into their operations, exploiting weak oversight and regulatory gaps. Suppliers breach contractual limits, producing excess goods for illicit sale while maintaining high quality standards that make detection difficult.

In this context, counter-accounting artefacts are deployed not to resolve ambiguity but to navigate it. Brand protection teams conduct test purchases and compile evidential dossiers to trigger enforcement. NGOs and industry associations share intelligence selectively with customs and regulators, using seizure reports and alerts to escalate conflicts and reframe enforcement priorities. These artefacts function as boundary objects: interpretable across institutional domains, portable across jurisdictions, and adaptable to divergent enforcement logics.

These artefacts are used to initiate selective enforcement, protect brand reputation, demonstrate supply chain integrity, and shape consumer demand. In contexts where legal deterrents are weak and consumer appetite for counterfeit goods is high, actors shift their messaging from product quality to ethical accountability, mobilising affect to generate urgency and reposition consumer choices as sites of ethical engagement (Brown & Dillard, 2015; Gallhofer et al., 2006). Digital infrastructures allow counterfeiters to exploit influencer marketing and social media platforms to obscure accountability and amplify demand. In response, counter-accounting artefacts must also function as counter-narratives, reframing counterfeit consumption from a bargain into a form of complicity (Apostol, 2015).

We argue that counter-accounting artefacts function as multi-scalar boundary objects that enable coordination without consensus, preserve ambiguity while enabling action, and mobilise affect to reframe enforcement and consumer responsibility. This conceptualisation extends the scope of critical accounting beyond oppositional critique, offering a framework for understanding how accounting practices operate within and through ambiguity, enabling actors to engage with illicit infrastructures and navigate complex governance landscapes.

Our contribution is threefold. First, we extend the conflict arena framework to show how ambiguity is tactically maintained to enable action in the context of transnational governance of counterfeiting. Second, we reconceptualise counter-accounting as a technology of coordination embedded in affective, reputational, and enforcement infrastructures. Third, we contribute to boundary object theory by demonstrating how artefacts are strategically designed to preserve interpretive flexibility while enabling enforcement and legitimacy across fragmented regimes.

This paper speaks directly to the conference themes of counter-accounting, contested accountability, and the role of accounting in social conflict and marginalisation. It offers a novel theoretical lens and rich empirical insights into how accounting practices operate within and through ambiguity, enabling actors to engage with illicit infrastructures and navigate complex governance landscapes.



## **Parallel Session 1.D (Room 3.008)**

### **From dashboards to ski lifts: challenging the digital bias in sociomaterial research on management control**

*Sandrine Mathieu-Dumas, Université de Montpellier, France*

Management control research has long sought to understand how organizational action is rendered visible, coordinated, and accountable (Otley, 1994; Berry et al., 2009). Early approaches framed accounting as a neutral information system designed to capture reality and support rational decision-making (Anthony, 1965; Kaplan, 1984). Subsequent interpretive studies unsettled this assumption by showing that accounting practices do not merely represent organizational life but constitute it (Burchell et al., 1980; Hopwood, 1987; Chua, 1986; Hines, 1988). Artefacts such as budgets, dashboards, and enterprise systems were thus re-conceptualized as devices that orient attention, generate visibility, and connect heterogeneous actors (Miller, 1998; Quattrone & Hopper, 2005; Ahrens & Chapman, 2007). This performative shift resonated with sociomaterial perspectives that emphasize the inseparability of the material and the social in organizing (Orlikowski, 2007; Leonardi, 2012).

These perspectives have remained largely techno-centric. While digital and calculative artefacts are consistently theorized as active mediators of control, non-digital artefacts such as contracts, infrastructures, and institutional arrangements are typically treated as contextual conditions, background frameworks rather than constitutive elements (Dekker, 2004; Caglio & Ditillo, 2008; Carlsson-Wall et al., 2016). This asymmetry narrows the analytical scope of sociomaterial research and limits its relevance for inter-organizational contexts, where regulation depends as much on legal, physical, and institutional arrangements as on accounting numbers or digital platforms. Against this backdrop, this study asks how non-digital artefacts materially enact inter-organizational control and what this implies for sociomaterial perspectives in management control.

#### **Methodology**

The study draws on a four-year qualitative case study of the governance of ski resorts in the French Alps, focusing on the Vallée des Belleville (3 Valleys). This empirical setting is particularly suited to examining materiality beyond the digital: coordination between municipalities, ski-lift operators, semi-public companies, and tourist offices depends heavily on contracts, infrastructures, and institutional devices that both enable and constrain cooperation.

Data collection combined three sources: eighteen semi-structured interviews, longitudinal participant observation in council and committee meetings, and extensive documentary analysis of contracts, amendments, and reports. Following an abductive logic (Dubois & Gadde, 2002; Mundy, 2010), analysis proceeded iteratively between empirical material and theory, coding instances in which artefacts were mobilized in practice and examining how their intersections shaped regulation.

#### **Findings**

*Contracts as living artefacts.* Concession agreements (délégations de service public, DSP) define rights and obligations but also operate as argumentative and temporal devices. They are repeatedly invoked

in meetings and negotiations to legitimize claims, contest interpretations, or orient future action. Amendments, legally required for each major investment, embody temporal continuity while enabling reconfiguration. Contracts thus act not as fixed governance frameworks but as juridical artefacts that materially anchor and channel negotiation.

*Infrastructures as systemic mediators.* Physical artefacts such as ski lifts, snowmaking facilities, housing, and parking structures embody the interdependencies that bind actors together. Their sheer materiality compels cooperation: investments require collective deliberation, while their economic weight anchors long-term financial commitments. Infrastructures structure flows of people and resources, redistribute risks, and impose coordination by making unilateral action impossible.

*Institutional devices as arenas of accountability.* Committees, commissions, and reporting obligations materialize participation and legitimacy. Attendance itself functions as a form of accountability, while agendas and minutes impose order and confer institutional legitimacy on decisions largely prepared elsewhere. Reporting artefacts codify visibility by emphasizing financial performance and technical achievements while leaving informal bargaining unseen. These devices thus enact regulation by deciding what becomes visible, discussable, or officially acknowledged.

*Intersections and frictions.* The most significant regulatory effects emerge when artefacts intersect. Contracts acquire meaning through infrastructural realities that compel amendments, infrastructures trigger renegotiations that must be legitimized through institutional arenas, and committees stabilize contested compromises. Artefacts therefore not only stabilize cooperation but also generate friction, producing regulation through both alignment and tension.

## **Contributions**

This study advances management control research in three main ways.

First, it extends sociomaterial perspectives by re-centering attention on non-digital artefacts. Contracts, infrastructures, and institutional arenas are theorized as constitutive artefacts that materially enact regulation, thereby broadening the notion of materiality beyond the digital and calculative devices that dominate current research (Orlikowski, 2007; Quattrone, 2016; Saulpic, 2023). Matter matters not only in numbers and platforms but also in legal texts, physical infrastructures, and institutional arenas that structure accountability across boundaries.

Second, it revises the inter-organizational control literature by moving beyond the functional treatment of contracts, structures, and committees as governance frameworks or background supports (Dekker, 2004; Caglio & Ditillo, 2008; Carlsson-Wall et al., 2016). The findings show that these artefacts are not passive contexts but active mediators that anchor obligations, structure dependencies, and materialize participation.

Third, it introduces the notion of a material system of regulation, which contrasts with the “control package” view (Malmi & Brown, 2008; Grabner & Moers, 2013). Whereas control packages emphasize aggregation, the material system highlights entanglement: heterogeneous artefacts collectively enact regulation through their intersections. Regulation thus emerges from assemblages of legal, physical, and institutional artefacts that simultaneously stabilize cooperation and generate productive frictions.

## **Conclusion**

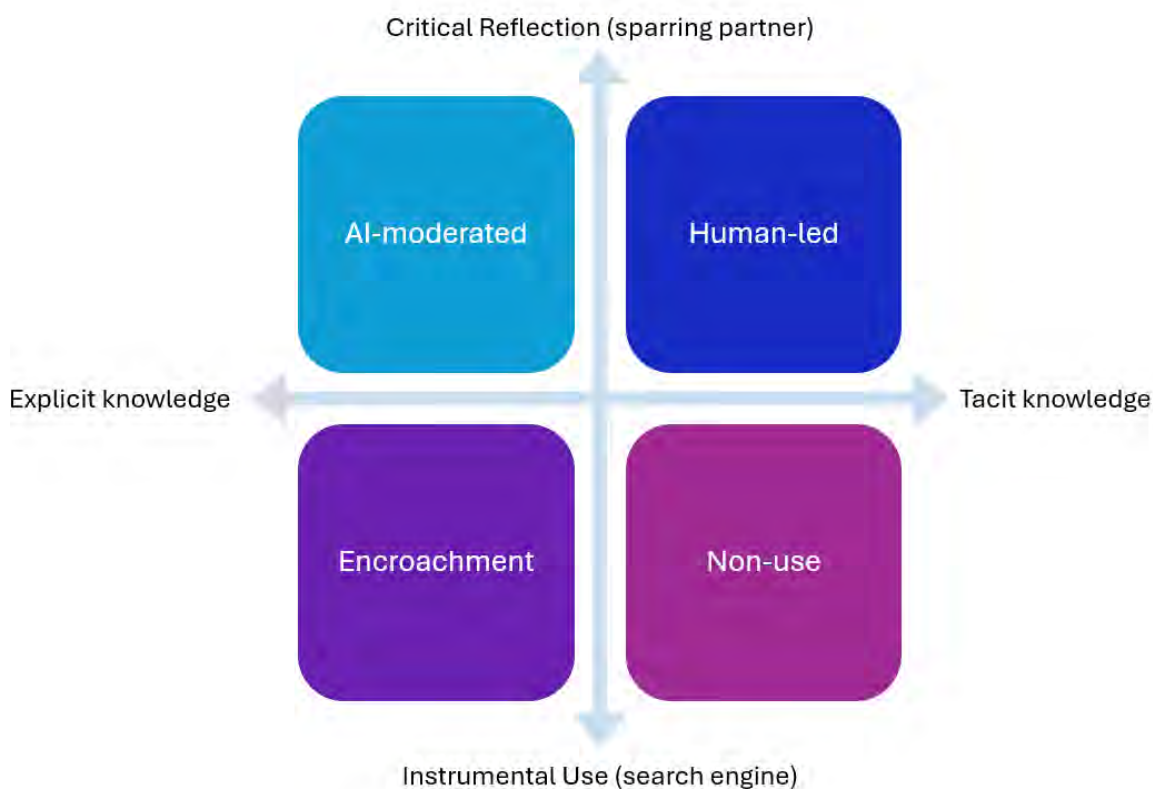
The governance of ski resorts reveals that inter-organizational control is materially enacted through the interplay of contracts, infrastructures, and institutional arenas. These artefacts are neither neutral nor peripheral, they are constitutive mediators through which cooperation is sustained, accountability is materialized, and legitimacy is stabilized.

By reframing non-digital artefacts as active rather than contextual, this study challenges the digital bias that has long shaped sociomaterial research in management control and offers an alternative conceptualization of how regulation is enacted across organizational boundaries. The proposed notion of a material system of regulation invites further exploration of how legal, physical, and institutional artefacts intersect with digital devices in other inter-organizational fields such as transport, energy, or cultural networks.

## Understanding the Impact of Generative AI on Professional Judgment

*Leonid Sokolovskyy, Sung Hwan Chai, Brian Nicholson, University of Manchester, UK, and George Salijeni, Aston University, UK*

This paper explores how generative artificial intelligence (GenAI) reshapes the exercise of professional judgement in accounting, drawing on ethnographic fieldwork and semi-structured interviews conducted within a mid-tier UK accounting firm. We examine how accountants engage with large language models (LLMs), particularly ChatGPT, in their daily work. The study adopts a sociomaterial genealogical lens (Scott & Orlikowski, 2025) to conceptualize GenAI not as a fixed technology but as a phenomenon in-the-making, whose influence unfolds through ongoing human-machine interactions. Building on this, we develop a new theoretical framework (illustrated in the accompanying figure) that maps four emergent modes of interaction — Human-led, AI-moderated, Encroachment, and Non-use — along two axes: the explicit/tacit nature of knowledge and the criticality/instrumentality of use.



The first modality, human-led judgement, reflects situations where professionals retain primary responsibility and treat Gen AI as a sparring partner. The technology is drawn upon for brainstorming, initial structuring of information, or cross-checking assumptions, but the outcomes of judgement remain grounded in human expertise. This configuration was especially visible in corporate finance and corporate fraud work, where practitioners described Gen AI as a “sparring partner” that broadened their evidential base. Here, Gen AI augmented knowledge gathering but did not displace the evaluative role of the professional.

The second modality, AI-moderated judgement, represents a more collaborative relationship in which Gen AI actively shapes the way professionals interpret information. Instead of simply producing background material, the system filters and organises evidence, highlights areas for attention, and

offers comparative framings that direct professional focus. This modality was exemplified in internal audit benchmarking, where custom GPTs standardised the interpretation of policy documents and guided auditors' attention to particular areas of compliance or weakness. In such cases, professional judgement becomes moderated by the machine: the auditor remains the decision-maker, but the contours of their reasoning are influenced by Gen AI outputs.

The third modality, encroachment, occurs when Gen AI begins to substitute for professional reasoning in parts of the process. This is most apparent when routine but judgement-relevant tasks are delegated to AI systems. For instance, the automation of board minute reviews reallocated work traditionally done by junior auditors to Gen AI, leaving professionals to supervise outputs rather than build their own intuitions from raw material. Similarly, in internal audit benchmarking, Gen AI occasionally produced unsolicited evaluative scores that risked displacing human scepticism. Encroachment thus carries a dual significance: while it offers efficiency, it also narrows opportunities for learning, erodes the depth of professional engagement, and raises concerns about responsibility for judgements that are partly machine-derived.

The fourth modality, non-use, encompasses a spectrum of disengagements from GenAI, ranging from deliberate professional restraint to affective or identity-based resistance. Some practitioners described themselves as “technophobes,” expressing discomfort or distrust toward AI tools; others consciously exercised their professional judgement *not* to engage, viewing non-use as an ethical or epistemic stance. For them, GenAI was seen as unnecessary or even counterproductive when the task relied on tacit knowledge—that is, understanding grounded in experience, contextual sensitivity, and interpretive wisdom rather than explicit information. In these cases, non-use was not a symptom of obsolescence but a form of expertise: a decision to preserve the embodied, dialogical, and situational dimensions of professional knowing. It marks the point where practitioners actively reaffirm the boundaries of human judgement—where refusal becomes a mode of professional responsibility as much as adoption does.

The study contributes to three literatures. First, it advances the theorization of professional judgement as a phenomenon in-the-making, showing how GenAI simultaneously enables and constrains professional judgement through the four modalities identified above. Second, the paper revisits and extends the structure–judgement debate in accounting and auditing. Classical studies (Francis, 1994; Power, 1992, 2003; Carpenter & Dirsmith, 1993; Dirsmith & Haskins, 1991) conceptualised this enduring tension as one between mechanism and organism, or between structured, rule-based systems and the situated exercise of seasoned professional judgement. Earlier technologies—such as statistical sampling, risk models, and audit methodologies—were treated as new forms of structure: codified tools that disciplined judgement, rationalised practice, and enhanced the profession's legitimacy by aligning it with ideals of science, objectivity, and efficiency.

Our findings suggest that generative AI departs fundamentally from this lineage. Unlike prior technologies that regulated judgement from the outside, GenAI performs judgement from within. We argue that GenAI produces interpretations, narratives, and evaluative reasoning that simulate human cognition. In this sense, GenAI collapses the historical divide between structure and judgement: the mechanism begins to act as an organism. Rather than an external scaffold, AI becomes a symbiotic partner in the exercise of professional judgement—one that both enables and constrains human reasoning. The relationship between auditor and machine is thus not hierarchical but mutually constitutive, forming a hybrid, co-evolving ecology of decision-making.

This symbiotic reconfiguration reframes the enduring problem of legitimacy in auditing (Power, 2003). Whereas structured methodologies once offered legitimacy through procedural transparency, GenAI now derives legitimacy from its apparent intelligence and fluency. Professional credibility increasingly rests on navigating this human–machine interdependence: auditors must learn to live with and think through GenAI rather than simply using or resisting it. In this sense, AI does not only add another layer of structure; it inaugurates a new epistemic order—one in which judgement itself becomes both distributed and symbiotic, continually negotiated between human discretion and algorithmic suggestion.

Our third contribution offers a conceptual vocabulary for regulators and educators to assess degrees of AI mediation rather than a binary of use/non-use. Our “Gen AI–Human Professional Judgement Interaction Framework” provides a diagnostic tool for practitioners to locate their practices along the continuum of augmentation and encroachment, encouraging critical reflection on when and how to integrate GenAI responsibly.

## **Digital Fields of Power: A Bourdieusian Analysis of Digitalisation and Accountability in Indonesian Tax Audits**

*Diana Laurencia Sidauruk, University of Glasgow*

Digital transformation of tax audit systems is a global phenomenon promising increased transparency, efficiency, and accountability in public finance management. However, the critical and sociological dimensions of such digitalisation efforts, particularly in postcolonial and developing contexts, are under-theorised and underexplored. This paper presents a critical and ethnographic exploration of the power, habitus, and accountability dynamics entangled with digitalisation in the Indonesian Tax Authority, drawing on Pierre Bourdieu's relational theory of field, habitus, and capital.

The study is situated in the context of Indonesia's current ongoing tax administration digital reforms that include both risks and opportunities. The government's efforts to digitalise include the introduction of platforms for risk-based auditing, electronic information integration, data analytics, and algorithmic decision-making in tax audits. While digital reforms and technologies are often promoted as beneficial and "neutral" by the policymakers and foreign donors, how digitalised tax audit processes are understood, challenged, and resisted on a day-to-day basis by the auditors themselves and the complexity of tax audit work reveal a complex reality worthy of deeper examination.

This study is in line with a body of critical accounting research that questions the taken-for-granted assumptions about accounting being a technical, neutral, or apolitical process, and challenges the field to account for accounting as a social, institutional, and political practice. The study is guided by the research question: How does digitalisation of audit work reshape the power dynamics and accountability practices in the field of Indonesian tax audits and how are such changes understood and practised by the tax auditors?

The literature on digitalisation of tax administration and accounting practices and systems as a whole has tended to focus on organisational, policy, technical, or methodological aspects. The underexplored socio-technical entanglement of digital tools, technologies, and tax auditors' actions within the Indonesian tax administration points to the need for further empirical research. While existing studies has begun to account for the significant social and organisational changes and shifts introduced with digitalisation and IT in tax administration, few have provided a qualitative account of the mutual shaping of human practice, and technologies, and materialities in the tax audit field (Begkos et al., 2024; Boll, 2014; Juwono et al., 2022). Current literature has also not provided a detailed analysis of how the digitalisation and use of digital workflow shape and re-define professional habitus, roles and their (dis)contentments, identity, and power relations within the field of tax auditing (Tuck, 2010; Stack & Malsch, 2022).

Bourdieu's relational concept of the field, and related notions of capital and habitus, is particularly useful for thinking about digital transformations of Indonesian tax auditing. The field is conceived as a structured social space within which the distribution and struggles over multiple forms of capital shape practices and relations between different actors. As well as traditional capitals (economic, cultural, social, and symbolic (Bourdieu, 1986), the field of tax auditing is also shaped by newer forms of capital emerging with digitalisation, including digital capital. Digital capital, as an independent and dominant field of power, is defined by the access to and possession of digital skills, knowledge, and resources (Ragnedda, 2018; Verwiebe & Hagemann, 2024). Digital capital is crucial in digitalising tax audit work,

and those who have the digital resources, competencies, and control, particularly in senior management positions, can navigate and shift the field of power in the digitalising tax audit field.

Auditors' habitual dispositions, on the other hand, shape how they negotiate, adapt, and sometimes resist the new routines and roles produced by digitalised work and the changing field of tax audit work. The concept of habitus (Bourdieu, 1990) is used to explore how auditors embody and internalise the practices and changes in their social and organisational context, and how such dispositions vary depending on their social position in the field, and access to different capitals, including digital capital. This study finds a diverse range of habitual responses by auditors to the digitalising work process and re-configuring identities, which are also reflective of their differential access to resources, institutional support and guidance, and digital capital, thus resulting in various differential experiences of and within the audit field.

Methodologically, the study adopts a qualitative, ethnographic approach, combining nonparticipant observation in two selected tax offices, semi-structured interviews with key informants, primarily tax auditors but also IT officers, policymakers, and senior management personnel, as well as document analysis. A wide range of documents and materials were consulted, including organisational policies, IT system user manuals and resources, annual and performance reports, and also external media, and news reporting. The empirical data provides the basis for analysis of the impacts and changes introduced with digitalisation on the roles and positions of tax auditors in their organisational field.

The emerging findings identify a number of interesting paradoxes. First, despite the implementation and availability of a new digital platform for tax audit, the fieldwork reveals a striking level of continuity in terms of paper-based documentation. The continued practice of printing audit workpaper and reliance on physical folders for audit documentation is shaped by various factors, including archival requirements and regulations. The second theme of the research is the new digital capital (resources, skills, competencies) associated with and introduced with digital platforms. Digitalisation of audit work has thus reconfigured field relations, producing and reproducing certain capitals and associated power dynamics that are entangled with these capital forms, but also reinforce existing differentials and inequalities associated with uneven access, control, and power over technology and its use.

The ongoing study seeks to make a contribution to critical accounting and public administration literature, through a reflexive and socio-technical and relational dynamics inherent in digital tax audits. The study also has potential to provide insights to inform Indonesian tax reform policy and practice, and thus address issues of equity, legitimacy, and accountability in the digital era of tax administration in developing countries.



## Parallel Session 2.A (Room 3.009)

### **Governing Global Networks in Local Context: Transnational Audit Firm Governance, Organizational Culture, and Regulatory Alignment in Saudi Arabia**

*Alaa Aldawghan, King Faisal University, Saudi Arabia*

This paper investigates how global audit firms govern their transnational networks in emerging local regulatory alignment within Saudi Arabia's audit market. Through a qualitative analysis of economies, focusing on the interplay between global and local structures, organizational culture, and documents, regulatory texts, and semi-structured interviews with audit partners and regulators, the study explores the adaptive governance mechanisms that multinational audit firms employ to ensure consistency, legitimacy, and compliance in diverse institutional environments. We found that institutional logic and organizational culture provide Hybrid governance adaptation, Cultural mediation mechanisms, and Regulatory co-evolution. The findings contribute to the literature on transnational professional service firms and provide insights into how local contexts shape global governance practices. The study also sheds light on how regulatory reforms and Vision 2030 initiatives influence the professional accountability of audit firms operating under complex globallocal dynamics.

#### **Introduction**

The globalization of audit firms has created intricate governance networks that transcend national boundaries. This network dominated by the U.S. Big 4 (PwC, KPMG, Deloitte, and EY), create a shared quality reputation based on their standardized methodologies, branding, and international expertise. (Saito and Takeda, 2014). Big Four firms, as transnational professional service networks (TPSN) (Greenwood and Suddaby, 2006; Cooper and Robson, 2006), face a persistent challenge of balancing global consistency with local responsiveness. Previous study Highlights the limitations of current oversight, such as the PCAOB's difficulty supervising foreign affiliates, suggesting a need for stronger international regulatory coordination especially in emerging economies (Saito and Takeda, 2014; Elkelish et al., 2025). In Bangladesh for instance, big 4 have tentative presence and restricted services (Belal et al., 2017). Likewise, China local firms supported by Chinese government where pursued "internationalization framing" aligned with state priorities, leveraging state secret policies and national security concerns (Mihret et al., 2025).

In Saudi Arabia, this challenge is intensified by rapid regulatory modernization under Vision 2030 and the introduction of new oversight mechanisms by the Saudi Organization for Chartered and Professional Accountants (SOCPA) along with Capital Market Authority (CMA) restrictions. Despite these developments, little is known about how global audit firms align their internal governance systems with the unique institutional logics of the Saudi regulatory context.

Building on institutional logic and organizational culture perspectives (Suddaby et al., 2007; Power, 2021), this paper explores how TPSN govern their networks to ensure accountability, independence, and quality within emerging economies. It aims to uncover the tensions between global governance mandates and local cultural and regulatory adaptations, emphasizing the hybrid nature of professional regulation in the Kingdom. Unlike China and Bangladesh, Saudi Arabia ambitious state-led economic transformation (Vision 2030) that positions audit firms as infrastructure for diversification and

privatization at the same time. This tension led to exploring how global governance can be demonstrated in a state-dominance society national policy priorities rather than relying solely on global expertise (Mihret et al., 2025).

## Data and Methodology

The study adopts a qualitative, interpretive design in a triangulation approach:

1. *Regulatory and Legislative Documents*: policy statements, audit firm transparency reports, SOCPA regulatory documents, and CMA regulations.
2. *Semi-structures interviews*: 12 semi-structured interviews with partners from Big Four firms, local affiliates, and regulatory officials.
3. *Secondary sources*: peer-reviewed papers journals and pressed paper.

## Key Results

The findings reveal a multilayered governance model within global audit firms operating in Saudi Arabia:

1. Hybrid governance adaptation–The **Rules for Registering Auditors of Entities Subject to the Authority's Supervision** (CMA) provides critical insights into regulatory expectations for audit firm governance by specifying registration requirements.
2. Cultural mediation mechanisms– Organizational culture plays a mediating role between global governance structures and local professional norms. The **Instructions for Shariah Governance in CMA** represents a distinctive regulatory dimension absent in most Western jurisdictions, establishing governance requirements for Islamic finance institutions including Shariah board composition.
3. Regulatory co-evolution– The relationship between global firms and Saudi regulators is evolving toward mutual influence, **SOCPA** establishes the legal foundation for professional regulation in Saudi Arabia, defining SOCPA's authority.

## Contribution and conclusion:

This research makes several distinctive contributions by examining transnational audit firm governance within Saudi Arabia's unique institutional environment, which differs fundamentally from Western contexts that dominate existing audit research. The Saudi context presents a confluence of characteristics rarely found simultaneously in other jurisdictions: a rapidly emerging capital market with sophisticated regulatory ambitions but relatively recent establishment (CMA founded 2003), deep integration of Islamic finance principles requiring Shariah compliance alongside international standards, concentrated ownership structures dominated by founding families and government entities creating distinctive governance challenges.

## **Institutional logics in accounting firms: Beyond the Big Four**

*Neil J. Dunne and Louise Gorman, Trinity College Dublin, Ireland*

Institutional logics comprise the belief systems or heuristics that shape cognition and behavior in an organizational field. Prior studies of institutional logics in the accounting organizational field have focused on the Big Four firms, where the prevailing logics are the professional logic, which emphasizes the public interest, independence, and technical expertise, and the commercial logic which prioritizes revenue generation and client relationships. For the Big Four, prior work suggests that the commercial logic has tended to assume dominance. The purpose of this early-stage study is to extend understanding of institutional logics in the accounting field beyond the Big Four to medium-sized firms. We posit that such firms may operate with varied institutional logics, relative to the Big Four, as they face unique contexts and challenges, including resource constraints, less collective experience, greater reliance on outside specialists, risk of takeover, and being disproportionately impacted by regulation. They also offer unique benefits, relative to the Big Four, regarding their more 'hands-on' training, closer client relationships, and opportunities to innovate. We will use qualitative content analysis to examine how these firms (which generally employ between 50 and 250 people), 'manifest' the logics via their websites and their contributions to the Association of Practicing Accountants, a professional body representing these firms. Our findings can provide insights on whether these firms have, like the Big Four, largely been colonized by commercial-logic considerations, or whether they have forged a different path. This study has impacts for institutional theory, and, in practical terms, the future direction of the accounting profession. Our study contributes to institutional theory by answering prior calls for application of institutional logics to firms outside the Big Four.

## **The Precarization of Academic Career: An Ethnographic Inquiry of Academic Redundancy Experiences**

*Nunung Nurul Hidayah, University of Southampton, UK*

The landscape of Higher Education (HE) in the United Kingdom (UK) is undergoing a profound transformation, marked by escalating financial pressures that have precipitated widespread restructuring and redundancy initiatives across numerous institutions. This paper presents an ethnographic study of how academics navigate an extreme fire and rehire program in a university in the UK. The ethnographic observations, interviews, and focus group discussions were conducted with 160 academics who went through extreme employment and career restructuring due to shifts in international student recruitment and the managerial ambition to cut down the rising operational costs. Within this turbulent context, we seek to explore the human element of organisational change, particularly the emotional experiences of academic staff, which are often neglected. The study focuses on exploring the lived experiences of these academics, delving into their responses in crafting survival mechanisms both preceding, during, and following the extreme fire and rehire process. We also explore the impact of the extreme restructuring on the academic identity and the profound implications of financial precarity.

Professionals affected by redundancy schemes/programmes experience calamitous emotional consequences such as psychological stress, anxiety, feelings of isolation and loss of self-esteem due to the sense of failure and financial concerns (De Vries & Balazs, 1997; Gandolfi & Hansson, 2011; Stevens & Hannibal, 2023). Academics akin to other professionals, are often situated between the countervailing forces of managerial and commercial interests (Freidson, 2001). Academics are positioned to operate within the university's commercial agenda. As the main profit centre, academic members are geared to orient their professional works towards achieving the business school's marketisation logic. Their works are quantified from internal and external perspectives to measure the teaching, research, and revenue generation performance (Bobe & Kober, 2020). However, long years of dedication might be meaningless as an academic's career could be unstable and uncertain, marked by the recent wave of redundancies in the UK HEs.

Our ethnographic observations show that severe psychological distress is experienced by academics facing the extreme restructuring of their career. Such a sudden shock leads to an existential crisis, the sense of loss of self and future career trajectory. The difficulties in obtaining immediate alternative employment intensify the feelings of helplessness and despair. Underpinning the emotional distress was a deep-seated feeling of betrayal, disrespect, and devaluation of the academic professional standing. The academic staff that we observed, felt defeated with the managerial prioritisation of the university's finance and irresponsible investments in infrastructure over their morale and well-being. The academics' collective efforts were dismissed and silenced in a persistent and deliberate denial of "fire and rehire" tactics and self-serving strategies that make the possibility of having dialogues impossible. The extreme restructuring process had profound and often coercive implications for academic staff with precarious employment or immigration status. This exodus of stronger academics took place, leaving the university less attractive to prospective staff and students. The erosion of loyalty, collegiality, and the collaborative and intellectually nurturing environment was prevalent with the rise of a survivalist mentality. Eventually, the defeated academics have no choice but to accept the precarization of their professional career.

## **Parallel Session 2.B (Room 3.006a)**

### **Performativity humility: A reflection on possibilities of intersectionality, genders, and sexualities in accounting research**

*Barbara Voss, University of Sheffield, UK*

This paper explores the possibilities and limits of doing research in accounting, considering Butlerian performative theory within lived experiences of a queer person with lived experiences in the Brazilian professional accounting. A humble approach to performativity intends to shed light on the impossibility of the full self. The concept of performativity is rooted in the British philosopher J. L. Austin between the 1950s-1960s. Later, many other European philosophers developed this concept until Judith P. Butler's book 'Gender Trouble' (1990) took this concept to explain gender using a feminist thinking. This paper draws from Austin to Butler to explore the possibilities and limits of performativity theory for studying gender, race, and sexuality.

This paper draws on a performativity humility to acknowledge that each attempt of the self of being has often some sort of impediment deriving from internal (ego, traumas, shames) or external (societal expectations, violence, wars, scarcity, and so on). The performative humility taken here is to recognise and explore the possibilities within the impossible competition of the self. A range of elements exist inside individuals, Messner (2009) considers a Butlerian view of subjects exploring three elements: opaque, exposed and mediated, implying that individuals have multiple facets of being. Therefore, individual self-expression can be a rarity. Performativity is then the ultimate and constant escape for individuals to exist in a precarious form of being.

Performativity theory developed within Euro-Western centric has its specific characteristics. However, is it possible to incorporate Brazilian and Latin American issues? This is the problem where this paper situates by attempting to expand the possible elasticity of Butlerian performativity theory to undertake human interaction around the globe, but more precisely in Brazil from lived experiences of a queer person with lived experiences in the Brazilian accounting profession. This is a humble reflection of the possibility of understanding the impossibility of individuals being fully themselves (Roberts, 2009).

This paper interconnects to debates about sex (biological and socially constructed), gender, race, and sexuality within experiences around the accounting profession and education. Queer accounting studies have increased attention since the 2010s (Rumens, 2016; Egan, 2018; McGuigan & Ghio, 2018; Hammond, 2018). However, some papers consider performativity theory involving queer topics (Riach, Rumens, & Tyler, 2014; 2016), while others focused on gendered norms within the corporate space (De Coster & Zanoni, 2019; McKinlay, 2010) and the production of value within accounting (Revellino & Mouritsen, 2017).

A range of studies have focused on the performativity notions in accounting. Grisard et al. (2020) explore Butlerian arguments on the performative agency of CSR managers while constructing their identities. These identities are surrounded by social limitations resulting in 'aberrations' to achieve the 'ideal subject'. Roberts (2009) investigates more 'intelligent' forms of accountability by how oneself accounts for itself, including guilty, its ethics and the performativity of the self. Lukka and Becker (2022) examine the possibilities of critical performativity in interdisciplinary accounting research, recognising that sometimes performativity is only discussed within the academic discourse lacking its focus on real-life experiences. In this instance, I aim to provoke a reflection on the performativity concept to expand and

explore possibilities from a lived experience of a queer woman to extend the possibilities of seeing this concept. Performativity is contextualised but it also changes accordingly to political and social movements. Latin America has many intersectional layers to be explored, including the history of colonialism, patriarchalism, and heteronormativity. This exploration might inevitably touch on sensitive matters of discrimination, racism, and continuum segregation of some groups from mainstream society.

Latin American studies using Butlerian performativity theory in business are incipient. However, most studies focus on the experiences of gender in public spaces and within public demonstrations. Duarte (2020) reflects on the importance of Butler's performativity to explicitly understand the political performativity of contemporary political demonstrations. Tavares and Bonadio (2021) advocate for more inclusivity for bodies to exist in urban spaces. Chamorro and Orellana (2021) evaluate the rationale of the bodies and their materialisation within social protests concluding that the off-centred nature events evoke a heterogeneous discourse while the more central ones have a more homogenous embodiment. Bojórquez and Robles (2021) investigate a female character of the 'La mariposas nocturnas' (1979) to indicate a transgression of the character within its patriarchal context. Henn, Machado, and Gonzatti (2019) explore the performativities in constructing bodies with a drag show, indicating some detachment from reality. More importantly, Latin studies have taken for granted the theory of performativity without considering its possible limitations to undertake the nuances of the Latin American experiences specifically.

Many interpretations of performativity theory derive from the early conceptualisation of performativity within Austin's (1962) work until Butler's (1990) feminist view. Austin initially elaborates a logical approach to ordinary language, trying to find structures of the language that would justify the utterances (the nonsense and non 'true or false' statements). By doing this, Austin opened the borders of performativity and gave a hint that later Butler and others expanded to include not only the language but the body expressions. However, Butler critiques Austin's attempt to give linguistics sense to all formations of performatives. Butler's extension of performativity through gender studies makes clear that there is no given or natural or linguistic power to consider the subversive performances of genders that are continuous acts culturally ingrained in the body (Butler, 1988, p. 531).

## Breaking the (M)old: A tale of two feminist voices resisting chrononormativity

Mariann Györke, Neoma Business School, and Sara Biglieri, SKEMA Business School, France

Two women moving “midway in the journey of our life<sup>1</sup>”, we met during our doctoral studies. Though we come from different backgrounds, our experiences of academia intertwine, revealing shared challenges and struggles alongside moments of joy and hope. The origins of our friendship, and the feminist care we offered each other, lay in the parallels of our life-course situations: both middle-aged, both with families, both navigating the complexities of doctoral studies.

In this paper, we reflect on the temporal structuring of life-courses in society and within organizations, from the expected age of beginning a career to the anticipated moments of promotion, family formation, tenure, and retirement. These structures impose normative chronologies that individuals are expected to align with, creating forms of accountability for one’s timing in life as much as for one’s actions. Women, in particular, are held accountable not just for what they produce or how they perform but also for *when* they meet these social expectations. We approach these temporal regimes as a system of accountability and conceptualize them as *chrononormativity*, defined as “the interlocking temporal schemes necessary for genealogies of descent and for the mundane workings of everyday life” (Freeman, 2010:xxii). Thus, we extend the concept of accountability beyond its managerial and moral dimensions (Roberts, 1991; Messner, 2009) to include temporal accountability for a life-course: the obligation to justify one’s progress in time.

Inspired by recent feminist accounts (Clavijo, 2023; Clavijo and Mandalaki, 2024; Pimentel and Bel Hadj Ali, 2025), we employ *duoethnography* to reflect on our lived experiences as we navigated the pressures of chrononormativity and accountability. Through our dialogue, understood as “the conversation that occurs between researchers allow[ing] them to create new meanings and interpretations of shared experiences” (Gibbons and Gibbons, 2016: 825), and by employing collage as a method to explore the affective and fragmented aspects of our experiences (Vaughan, 2004), we examine how our bodies and lives have been both shaped by and resisted these norms. We create an experimental and tactile feminist crafting space, allowing us to explore the multifaceted and layered aspects of our experiences. Through the method of collage, we disrupt linear temporalities and their imposed demands for accountability by allowing imperfection, discontinuity, and multiplicity to resurface and become valued.

Our methodological approach opens a space to reimagine chrononormativity and its entanglement with accountability. We highlight how time becomes a mechanism for measuring legitimacy, binding bodies to expectations of progress, productivity, and institutional compliance. Our dialogues, visual works, and reflections blur the boundaries between research, art, and life, giving rise to what Catherine Grant (2022) calls “a time of one’s own.” The embodied practice of collaging allows us to transform the obligation imposed by chrononormativity into *account-ability*: a term that emphasizes responsiveness, openness, and relationality. Drawing on Judith Butler’s (2005) ethics of giving an account of oneself and Karen Barad’s (2007) notion of response-ability, we frame account-ability as a feminist, relational, and embodied practice. To be account-able is to stay with uncertainty, to respond ethically to how time, matter, and affect shape our lives. Becoming, in this sense, appears as an unfinished and entangled process, continually in motion. Through this reframing, we challenge dominant conceptions of temporal

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<sup>1</sup> Dante’s Divine Comedy translated by Robert and Jane Hollander

accountability as a matter of compliance or control, and instead foreground becoming as a creative, affective, and temporally open experience.

We seek to contribute to feminist and critical accounting scholarship in three ways.

First, we conceptualize chrononormativity as accountability, extending the notion of accountability beyond financial or managerial mechanisms into the rhythms of the life-course. This reconceptualization reveals how time itself functions as a moral and disciplinary technology, shaping subjectivities that conform to institutionalized expectations of pace and progression.

Second, we introduce collage and duoethnography as methodological innovations for organizational and accounting research. This arts-based and dialogical approach foregrounds affect, relationality, and materiality while resisting imperatives of coherence and efficiency. It opens a space for ambiguity, care, and situated knowledge. These dimensions are often marginalized in academic representation.

Third, we propose *account-ability* as a feminist reconfiguration of accountability. Drawing on Barad's response-ability and Butler's relational ethics, we articulate a mode of being that values entanglement over independence, care over control, and becoming over performance. We invite researchers to reimagine what it means to "give an account", responding ethically to the ways professional life affects and transforms us.

Breaking the (M)old is a story of becoming. Through the entangled practices of writing, collaging, and conversing, we resist the chrononormative mold that defines legitimacy within academic, professional, and social life. We offer openings to kaleidoscopic possibilities for rethinking time, accountability, and professional (or academic) subjectivities. Our collages and texts form spaces where the personal converges with the political, and where material and affective dimensions of existence intertwine. They invite readers to inhabit their own lives and careers as evolving assemblages of bodies, materials, and temporalities; processes and assemblages that are living and incomplete. By engaging with the feminist politics of time, we contribute to the growing movement of writing and researching differently (Grey and Sinclair, 2006; Pullen et al., 2020), proposing a vision and approach for a scholarship that is affective, relational, and alive.



# **Agreeableness of Executive Women in Leadership Positions: A curse or a blessing?**

*Oyenike Akinlabi, Sheffield Hallam University, UK*

## **Introduction**

Studies continue to examine the impact of having women in upper echelon positions on firm's financial performance due to discrimination against their appointment. Leadership studies have explored the underrepresentation of women in leadership positions. In the context of board gender diversity, corporate governance studies (e.g. Brahma et al., 2020) have examined the impact of observable characteristics on financial performance. While these characteristics may signal the abilities of women as leaders, they are insufficient to determine their effectiveness in impacting firm's outcomes. Consequently, Hambrick & Mason (1984) acknowledged the importance of psychological traits of upper echelon leaders in understanding firms' outcomes.

Strategic management studies (Harrison et al., 2020; Harrison & Malhotra, 2023; Malhotra et al., 2018) are advancing knowledge in this area by examining the importance of the psychological traits of corporate leaders, especially the chief executive officers (CEO) through the lenses of the big five personality traits. Yet, many scholars overlook the role of psychological traits of corporate leaders on effective firm performance (Doornenbal et al., 2022).

This limited knowledge may be because most CEOs are men resulting in studies with findings that rely on data which reflects systemic inequalities that marginalised women from senior leadership positions. Hence little is known about the impact of the psychological traits of women in chief executive positions. In addition, Blake et al. (2022) noted that more studies examined the impact of leadership agreeableness at the non-executive level. Therefore, this paper examines the impact of executive women's agreeableness on the firm's market performance with a focus on the CEO and Chief Financial Officer using the Five factor Model.

## **Literature review**

Personality traits are instrumental to leadership effectiveness and emergence (Bono & Judge, 2004; Judge et al., 2002). They are determinants of major life outcomes (Ones, 2005; Roberts et al., 2007; Woods et al., 2013) and are crucial for understanding what leaders do and the rationale behind it. Agreeableness is one of the trait perceived as not fit for effective performance and empirical evidence shows that it's not strongly related to leadership (Barrick & Mount, 1991; Judge et al., 2002). Relatedly, its description as the quality of nice people (Jensen-Campbell et al., 2010) supports this notion because niceness is perceived as people-pleaser trap. People characterised with this trait shy away from tough decisions to minimise interpersonal conflict, consequently they are not fit for upper echelon positions where assertive strategic decisions are taken.

Gender-invariant role demand argues that organisations require individuals with agentic traits (e.g., dominance, self-assurance) to handle the severe role demands in executive positions (Wille et al., 2018). But an agreeable person projects communal behaviours (compassion, altruism, cooperating) stereotypically associated with women (Nandkeolyar et al., 2022). Empirical evidence supports the belief that women are more agreeable than men (Costa et al., 2001; Feingold, 1994; Nandkeolyar et al., 2022) even at C-suite level (Wille et al., 2018). Unfortunately, gender plays a role in the evaluation outcomes of agreeable individuals (Biron et al., 2016). These findings corroborate the mindset for

women's perceived role and their personality, exacerbating the increased requirement for agentic traits and marginalisation of women in chief executive positions.

Recently, agreeableness was found as the most predictive personality traits for leadership role occupancy (Doornenbal et al., 2022). The sample examined in this study was 3,642, of which 58.4% were women, signifying a good representation of women in the dataset. Surprisingly, they found that men are most likely to occupy leadership position despite agreeableness being the most prominent dictator of leadership position. Similarly, Blake et al. (2022) found that the moderating effect of gender on the association between leader's agreeableness and leadership emergence is insignificant. These studies echo the argument that the evaluation of behaviour suitable for leadership role is more favourable when enacted by men (Eagly & Karau, 2002). The heightened perceptions of incongruity between women's role and leadership continue to silence women's voice in strategic decisions taken by the chief executives.

## **Methodology**

There is a dearth of qualitative research that explore how leader's agreeableness is expressed in organisations and its effect on firm's performance (Blake et al., 2022). However, the personal experience of the researcher in gaining access to CEOs and CFOs of FTSE 350 companies in the United Kingdom and that of previous researchers in other geographical context converge on the idea that they are hard to reach. Due to advancement in technology, management researchers (Brunzel, 2022; Harrison et al., 2020) have responded to the call for new methodological designs to access hard-to-reach research objects. Leveraging this approach, machine learning algorithm was used to analyse patterns of language choice of CEOs and CFOs in the transcript of earnings call. This analysis generated an output of agreeable scores of 55 women over a period of 13 years (2011-2023) resulting in 211 firm-year observations. This signifies how marginalisation of women in chief executive positions limit the availability of data for quantitative research almost making studying women as a unit of analysis impossible.

Transcript of earnings call, and the market performance measure data (TobinQ) was obtained from Bloomberg Terminal. BoardEx report is a trusted source for global corporate leadership positions. Feasible Generalised Least Square regression was adopted for our statistical analysis to establish the relationship between agreeableness of women in executive position and TobinQ.

## **Findings**

The findings of our research shows that agreeableness of executive women in upper echelon significantly impacts market-based performance measures. This suggests that stakeholders appreciate leaders with this trait. The behavioural output of the trait signals willingness to act in the interest of the investors as against the opportunism behaviour of agent highlighted by agency theory (Jensen & Meckling, 1976). This paper contributes to knowledge in the following ways; first, we advance accounting as an institutional practice that has social impact by using an important accounting event (earnings call) to examine women's personality through a novel interdisciplinary approach that adopts language analysis and algorithm code executed in Python. Second, we provide evidence that executive women's agreeableness is not detrimental to firm's performance. This is a call to human resource managers, executive search firm and nomination committee to ensure recognition of women in the appointment process to chief executive positions. This act will ensure inclusion of women's voices in strategic decision making

Our research is not without limitations, the sample of this study is small, future study should consider comparative study between publicly listed companies domiciled in different countries. This will provide more nuance understanding of how culture can interfere with the relationship between agreeableness and firm's performance.

## **Parallel Session 2.C (Room 3.006b)**

### **Accountability in the provision of public services: Contrasting voices of capital accounting in PFI/non-PFI NHS hospitals**

*Mike Lloyd, Mersey and West Lancashire Teaching Hospitals NHS Trust and Anne Stafford, University of Manchester, UK*

Public accountability and the related issues of trust and transparency have seen a loss of voice in recent years as accountability mechanisms have become truncated and focused on the provision of technical data to the detriment of more responsive learning (Ahrens and Ferry, 2021; Leoni et al., 2021, Lapsley, 2020). Within UK healthcare infrastructure, Stafford (2025) comments that effective public accountability needs strengthening given the context of financialisation and funding shortages post-pandemic. Notably, whilst the Private Finance Initiative (PFI) policy no longer exists, the private sector is being called upon to provide finance across a widening range of health and social care areas. However, we still do not know enough about how the use of private finance has affected accountability and financial decision-making within healthcare projects.

This paper investigates the pivotal role of Chief Financial Officers (CFOs) in NHS Trusts in England, examining their accountability for capital investment decisions within the constraints of the latest NHS capital finance regime. Informed by Thornton et al.'s (2012) institutional logics framework, it also draws on seminal literature on accountability (e.g., Bovens, 2007; Mulgan, 2000). Given the focus on CFOs as individuals, more recent work focusing on felt accountability and responsibility for decision-making is also relevant (Overman and Schillemans 2021; Helle and Roberts 2024).

The study uses a methodology based on documentary analysis, interviews and field notes to explore in some rich detail how CFOs' attention and actions are shaped by both organisational context and external financial pressures when making important financial decisions. It uses Contribution Analysis (Mayne, 2012, 2019; Connolly, 2016) as an empirical lens to investigate the contrasting experiences of CFOs in PFI and non-PFI NHS Trusts and how they feel accountable for healthcare delivery at a local level. Given the lack of credible data or ex-post benefits realisation to date on PFI, Contribution Analysis provides a useful backdrop for explaining how NHS CFOs from different types of Trust draw on different elements of accounting logic when making investment decisions, showing how PFI may be actively contributing towards the delivery of healthcare at a local level.

The study develops an ex-post actor-based Theory of Change method, using a counterfactual comparator, to demonstrate how PFI arrangements can support recurrent investment in infrastructure and diagnostic equipment, thereby influencing patient outcomes. Empirical evidence from CFO interviews and national datasets reveals that PFI Trusts, through contractual lifecycle maintenance and equipment replacement, are better positioned to manage backlog maintenance and sustain innovation, compared to their non-PFI counterparts. The analysis highlights how CFOs' accountability extends beyond financial stewardship to encompass quality of care and patient outcomes, with their decision-making shaped by both automatic and controlled attention (Thornton et al., 2012) and the localised accounting logics emergent from their Trust's circumstances.

Findings indicate that while PFI Trusts and their CFOs benefit from structured, long-term investment strategies, non-PFI Trusts face greater challenges in prioritising expenditure amid resource constraints.

The paper concludes that CFOs' accountability is enacted through their ability to balance regulatory, financial, and clinical imperatives, with their actions mediated by institutional logics and situational context. The research contributes to the literature on public sector accountability, value creation, and capital investment in healthcare, and calls for further stakeholder engagement to refine understanding of the causal pathways linking investment decisions to patient outcomes.

## **Critical interventionist accounting and accountability in case of the Birmingham City Council bankruptcy**

*James Brackley, Melina Manochin, Ann-Christine Frandsen, University of Birmingham*

Critical social science research has long struggled with the question of the extent to which we, as researchers, can or should actively intervene in our object of enquiry (Grønhaug and Olson, 1999). Researchers are often expected to be “neutral” observers during the research process, both in positivist research which emphasises the importance of neutral objective scientific observation and in interpretative research which prioritises the views and perceptions of participants. How and to what extent we ought to prompt, challenge, offer up alternatives, and engage in counter accounts *during* rather than *after* the primary research process is therefore fraught with difficulty, both at the theoretical and methodological level. The rewards for doing so, however, can be considerable as previously research from Sweden and Norway has shown (Olson, 1990; Brorström and Olson, 1985). Drawing on critical approaches to dialogic (Morgan, 1988; Brown, 2009), emancipatory (Gallhofer et al., 2015; Bebbington et al., 2017), and alternative or counter accounting (Bracci et al., 2015; Brackley et al., 2021) we explore the opportunities and challenges of not just seeking to understand the world through our research, but seeking to change it (Gibson-Graham, 2008). With reference to both qualitative and ethnographic methods, we reflect on the important role critical accounting scholars can and (we argue) should play in high-profile public crisis of accounting and accountability. Drawing on our experiences of the Birmingham City Council effective “bankruptcy” and the damaging government intervention that followed, we reflect on the opportunities, pitfalls, and perils of mobilising our academic “expertise” in a highly contested and often opaque crisis of public accountability. As such, the research contributes to our knowledge of public accountability in austerity contexts, and, more widely, to our understanding of how we as academics can develop strategies for engaging with organisations and society on the important and difficult questions of our time.

## **Trust and distrust in numbers that make society: Accounting in times of social Fragmentation**

*Theresia Harrer and Fatma Jemaa, EDHEC Business School, Department of Accounting, Control, & Law, France*

Extensive literature in interpretive and critical accounting has examined the social nature of numbers (Burchell et al., 1980; Giovannoni et al., 2025; Hopwood, 1987; Hopwood & Miller, 1994; Walker, 2016). On one hand, numbers are social inasmuch as they are produced through a shared language that can be understood within and across social contexts (Robson, 1992; Puyou & Quattrone, 2018). On the other hand, numbers shape society by informing decisions and actions that alter organizational and social realities (Mouritsen & Kreiner, 2016; Sauder & Espeland, 2009). Given their social nature, numbers not only represent society; they also make it (Hines, 1988).

This constitutive view of numbers' role in society is particularly relevant in a context of increasing social fragmentation evident, for example, in the rise of conspiracy theories, populism, and alternative worldviews (Meyer, 2025; Meyer & Jancsary, 2025; Meyer & Quattrone, 2021; Adler et al., 2023). Meyer (2025) describes this fragmentation as a consequence of polarization, mistrust in cultural institutions, and the erosion of a shared lifeworld. Accordingly, the proliferation of conspiracy theories and populism – often amplified by digital social media – draws attention to the broader issues of trust and distrust that underpin the social fabric, and invites renewed reflections on how it is produced, broken, repaired, and maintained.

The purpose of our essay will be to explore how numbers, as a central element of the social fabric, operate in relation to trust. Specifically, it will address the following question: How do numbers provide trust at a time when society appears to be increasingly fragmented and polarized? To address this question, we will draw on sociological perspectives on trust (Blau, 1964; Lewis & Weigert, 1985; Luhmann, 1979; Schilke et al., 2021; Simmel, 1950; Sztompka, 1999). These studies view trust as a critical element of social systems because it reduces uncertainty and renders the complexity of life bearable. Without trust, as Luhman (1979) notes, we would not get out of bed in the morning, let alone participate in societal activities. Building on such foundational notions, scholars across disciplines, including sociology, psychology, and management and organization theory, concur that trust involves taking a risk based on positive expectations of others' intentions or behavior (Fulmer & Gelfand, 2012; Rousseau et al., 1998). 'To trust' is to act as if the future was certain (Luhmann, 1979), or to behave based on quasicertainties (Möllering, 2001). Since the future entails endless possibilities, trust requires the presence or creation of a desirable future, a clear path linking the present to that future (Korsgaard et al., 2018; Luhmann, 1979), and the capacity for continual adaptation along the way (Ballinger et al., 2024; Harrer, 2025).

This temporal dimension also positions trust at the center of the ongoing fragmentation of society. Alternative worldviews, conspiracy groups, and populist movements often operate with high levels of internal trust, grounded in shared visions of the future (see, e.g., Husted & Just, 2022). Given the critical role numbers play in articulating and assuring desirable futures, they are central in the development and maintenance of trust. Mouritsen and Kreiner (2016), for instance, highlight how numbers shape future and hope through their influence on decisionmaking processes. In this sense, numbers enable individual and collective action at a distance, whether that distance is geographical or temporal (Robson, 1992; Quattrone & Hopper, 2005).

While existing studies provide important insights on the ways in which accounting and numbers enable to envision the future (Chua et al., 2024; Michelon et al., 2020; Patten, 2005; Strömmer & Ormiston, 2022), it remains unclear which numbers produce trust in the future. In particular, we lack an understanding of how numbers enable or undermine trust in the future they produce.

Our essay will develop three arguments. First, when numbers focus exclusively on portraying either the future or the past, they struggle to produce trust because they lack a meaningful connection to the present, and thus actionability. Such numbers can often be found in isolated statements of performance goals (e.g., emission reduction targets) or in retrospective declarations (e.g., the number of social projects delivered). Detached from the lived present, these numbers provide neither orientation towards nor reassurance about a future, therefore inhibiting trust.

Second, when numbers link the future to the present, they can produce trust, but this trust may be misleading. Targets often cultivate an idealized ‘future present’ (Luhmann, 1979) that appears attainable at a given moment in time. Economic forecasts and inflation targets, for instance, are designed to reassure the public and markets by projecting stability and control. Yet such trust can rest on outdated assumptions about how the economy functions. When structural conditions shift due to energy crises, or geopolitical reshuffling, the same targets and projections may no longer capture emerging realities. Nevertheless, institutions often continue to communicate these numbers as if they still represented the desired stability, thereby (unintentionally) sustaining trust in trajectories that have already become uncertain.

Third, when numbers connect the past and the future through the present, they can foster a grounded and reflexive form of trust. Circular economy metrics, for instance, trace materials and resources across time, capturing their prior use (the past), their current circulation and reuse (the present), and their potential for regeneration (the future). These metrics do not aim to fix outcomes but to reveal ongoing interdependencies between human activity and material flows. The trust they generate, therefore, does not arise from the illusion of stability but from transparency about temporality itself: the future remains open, the past continues to matter, and the present is where responsible action occurs. In this sense, such numbers embody a form of trust grounded in ethical renewal where vulnerability is accepted as a condition of temporal coexistence rather than as a problem to be solved.

We will discuss the implications of these arguments, notably in relation to how alternative organizations such as conspiracy discourse may use numbers with diverse temporal horizons to communicate their core arguments against so-called social systems and elites.



## Parallel Session 2.D (Room 3.008)

### **Navigating the Tension between Desirability and Plausibility: Accounting for Imagining Future(s)**

*Elisa Fiore, Luiss Guido Carli University, Italy, Elena Giovannoni and Cristiano Busco, University of Birmingham, UK*

There is no such thing as ‘one future.’ The future fragments into a multiplicity of plausible, (counter)factual, desirable, imagined, and unimagined futures (Gümüşay and Reinecke, 2024, 2022; Wenzel et al., 2025), more or less distant, more or less utopian (Augustine et al., 2019). These futures may differ, while multiple pathways for their realization can unfold simultaneously (Mische, 2014; Mische and Mart, 2025). However, little is known about managing the tensions and contradictions that emerge when engaging with these futures (Skade, 2025). The challenge then lies in exploring how these futures interrelate, potentially transform into one another, and ultimately shape organizing by becoming actions in the present (Pettit et al., 2023). Accounting certainly relates to the future by offering projections of the present into targets, forecasts, scenarios, or risks. But what types of accounting enable a more uncertain jump into imagined or unimagined futures? What is the role of accounting in dealing with its multiplicity? And what does this jump provoke outside accounting and within organizations?

The accounting literature has been for long interested in the relationships between accounting and time (Quattrone and Hopper, 2005; Ezzamel and Robson, 1995; Mouritsen and Bekke, 1999; Hopwood, 1989), conceived as linear, clock-time, that can be measured, but also the opportune time for action, innovation and imagination (Quattrone, 2005; Granà et al., 2024). As part of this debate, the future has been viewed as offering projections of the present (from the past, but also back to the past – see McSweeney, 2000) into targets, forecasts, scenarios, valuation practices, budgets, or risk assessments, as well as on unfolding rationalities based on imagination and persistent lacks (Quattrone, 2015).

Despite the attention given to the study of the future, most accounting studies treat it as if there were only ‘one future’, whether a short or long-distant one (Chakhovic, 2019), and as if alternative futures were indeed alternative, with one excluding the other. This view overlooks the possibility of multiple futures coexisting and producing effects because of their multiplicity. This is particularly important if we consider the pressures brought by grand challenges, and the emergency imaginary about the future that these pressures have triggered (Opitz and Tellmann, 2015). Whereas we try to draw on more scientific data to address these challenges (see, e.g., the IPCC report 2025), the more we know about them, the more these phenomena escape (Campbell et al., 2019). Here, the accounting literature on sustainability has certainly recognized the need for more research on the role of accounting in addressing grand challenges (Bebbington et al., 2020) and enabling a sustainable future (Bebbington and Larrinaga, 2014; Bebbington and Unerman, 2018).

However, this literature has left the multiplicity of futures unproblematic, reducing them to one future. So, how can we capture these futures without neglecting their multiplicity? And what types of accounting(s) can engage with this multiplicity and navigate the tension between the desirability and

plausibility of the futures? Organization and accounting studies have called for more research on imaginary data, pointing to a multiplicity of futures (Gümüşay and Reinecke, 2024; Granà et al., 2024), but the role of accounting(s) in enabling such multiplicity has remained unexplored.

Drawing on the literature of imagined futures, we explore our research questions with the case of a large Italian company that is a leader in the Aerospace, Defense, and Security industry. Interviews and observation involve different people, from the CEO to the CFO, from the Head of Sustainability to the Head of Corporate Reporting, and from project heads to program controllers. Over the past five years, the company has implemented integrated accounting practices to support the planning, measurement, and reporting of its strategic initiatives and manage its impact across various dimensions of Nature (including aerospace, land, and sea) and Society (with diverse stakeholders). These practices entail different extents of plausibility and desirability, drawing on more or less imaginary data, counterfactual or rigorous projections, absent data, and visual artefacts, pointing to a multiplicity of futures. We examine these practices by unpacking how different accountings enable visions of different futures throughout the tensions between projection, desire, imagination, gaps, and impossibilities.

Firstly, our paper adds to the accounting literature on the future by showing how different accounting enables envisioning different futures. In doing so, we also show that accounting enables these futures to transform into each other and engage, enhancing the imaginary potential of accounting. In this sense, accounting embodies promises that do not idealize futures but outline a desired trajectory, motivating present actions to realize it. This dual role, anchoring imagination while driving action, simultaneously navigates and amplifies the inherent tension between the desirable and the plausible, the imagined and unimagined, the less or more distant.

Secondly, our paper contributes to the literature on sustainable future(s) by showing the role of accounting in negotiating what counts as sustainable future(s), precisely by enabling the articulation of multiple, and at times conflicting, visions of the future - some grounded in possibility and plausibility, others driven by desire, aspirations, or imagination. Here, we show how accounting practices operate across uncertain, speculative, and incomplete domains. This allows organizations to navigate and sustain the tensions between what is knowable, desirable, and actionable in pursuing long-term sustainability.

## **Back to Basics: On Essence, Accounting, and Blockchain**

*Ferdous Abdelrahman, University of Edinburgh, UK*

The preoccupation of critical accounting scholars with rejecting anX essentialist view of accounting is undeniable. While their efforts have been successful in opening accounting research to recognise novel accounting technologies and acknowledge its social embeddedness, this has led –especially in recent years– to an equally problematic expansion of what could possibly count as accounting. A practice driven perhaps by a stagnation in new accounting practices and technologies.

In this essay, I challenge the mainstream conviction in the critical and interpretive accounting literature which argues that there is no essence to accounting. I show discrepancies in this body of work that warrant further investigation and how existing definitions of accounting are either too narrow to the point of rigidity or too broad that anything could be argued as accounting. Although I accept that the boundaries of accounting are indeed changing, based on my investigation, I reject the conceptualisation of accounting as an essence-less, ‘undefinable (non-)category’ (Hayoun, 2018, p. 2059). My goal, however, is not to critique any practices or technologies as ‘not accounting enough’. I take great consideration of all the calls to open up accounting (e.g., Alawattage et al., 2021) and warnings against a narrowly defined essence (Miller & Napier, 1993) and tight boundary gatekeeping (e.g., Gendron & Rodrigue, 2021). Mindful of these concerns, I propose a sufficiently defined essence that preserves the identity of accounting as a unique practice and body of knowledge while at the same time leaving enough room to accommodate its heterogeneity and change.

The structure of my argument proceeds as follows. I discuss how there has been in some cases a misconception of the concept of essence in the accounting literature. I then move on to argue what an essence is from a philosophical viewpoint. Adopting Bhaskar’s (2008) critical realist perspective, I draw a critical distinction between the non-existent, the unknown, and the unknowable. In this sense, it can be argued that the essence of accounting is, in fact, existent and knowable based on our perception of it, and what remains is knowledge of its premises. I argue that the premises of this accounting essence are historically emergent. It crystallised through research and practice at different points in time and in different contexts.

This in itself does not negate the possibility of this essence being subject to further development, refinement, or refutation should new knowledge become available. It is thus the sedimented result of history, continually open to transformation. I frame this essence in terms of its three core pillars: its purpose, potentiality, and actuality. Drawing from different strands of the accounting literature’s empirical research, I set out to paint the contours of this essence by identifying commonalities between the different accounting technologies and practices that are historically enduring yet sufficiently open to accommodate transformation. I systematically show that there can be, and in fact there is, an essence to accounting that does not narrowly construe accounting as a merely technical practice and that is not incognisant of the historical development of accounting, its current development, or its potential for development in the future.

To further illustrate my conceptualisation of the accounting essence, the paper then turns to accounting’s most tangible manifestation, i.e., the accounting technology, as the tools which materialise processes and activities, making them able to be acted upon, i.e., governable (Miller, 1990). Acknowledging the significance and centrality of accounting technologies to both accounting research

and practice, the paper continues by discussing one of the most recently contested accounting technologies: blockchain. The paper highlights blind spots in the literature conceptualising blockchain as an accounting technology. I apply the proposed essence framework to blockchain, therefore, in a sense, testing the framework against the technology and the technology against the framework. I conclude that blockchain cannot be conceptualised as an accounting technology in all of its manifestations without first considering its purpose, potentialities, actualities and context. Instead, it should be conceptualised as a neutral technology whose accounting status will depend on its conditions of emergence in different contexts. I provide three illustrative cases to help us understand the nature of blockchain technology and its conditions of emergence as an accounting technology.

Future research could potentially investigate the conditions under which different technologies become recognised as accounting. As a methodological contribution, this paper problematises the genealogical approach to studying accounting practices and technologies by attempting to locate their sporadic emergences in history. For if we accept that knowledge ex post facto is in-dispensable, then we accept that any attempt to elude it becomes superficial.

This essay questions the fundamental assumptions upon which the “accounting has no essence” premise has been established. In the same spirit, I invite scholars for an open discussion and debate of the premises presented therein.

# The Democratic Accounting Paradox: Conditions, Effects and the Discursive Constitution of Democracy

Tassiani dos Santos, Durham University, UK and Fábio Frezatti, University of São Paulo, Brazil

This paper is motivated by a recurring research problem in the interdisciplinary accounting literature: the democratisation of organisational spaces (Archel et al., 2011; Clune and O'Dwyer, 2020a, 2020b; Bryer, 2011, 2014; Brown & Tregidga, 2017; Gallhofer & Haslam, 1991; Kaufman & Covaleski, 2019). Despite efforts to increase democracy through stakeholder engagement in participatory forms of governance, interdisciplinary literature<sup>1</sup> has increasingly problematised the role of managerial and information mechanisms, which include accounting practices and technologies, as significant barriers to the democratisation of organisational spaces. In contrast, democratic approaches in accounting studies<sup>2</sup> posit that management accounting practices and technologies have the potential to enable democratic pluralism, dialogue and participation within organisations.

In this context of competing research claims, accounting literature continues to lack sufficient empirical material and analytical depth regarding the role of accounting in democratic spaces, particularly in participatory forms of governance. Further theoretical and empirical engagement with broad concepts, such as democracy, politics, and pluralism and their articulations with accounting practices, is paramount to advancing insights into accounting's potential to enable democracy in organisational spaces (Brown & Tregidga, 2017; Masquefa, Gallhofer & Haslam, 2017).

This paper aims to add to this conversation by providing an empirically informed explanation of the intertwined nature of accounting and democracy. We thus address the following question: *How are accounting and its technologies mobilised within democratic organisational spaces?* By doing so, we empirically examine the conditions under which accounting and its technologies operate in democratic organisational spaces. We then trace the effects of these conditions on the enactment of accounting practices.

Methodologically, we developed a longitudinal qualitative empirical study, primarily informed by poststructuralist theorists (Laclau & Mouffe, 1985; Butler, Laclau & Zizek, 2000; Mouffe, 1993; 2000; 2005; 2013). The key theoretical construct underpinning this study is the concept of democracy. The idea of democracy, much like that of accountability, is often blurred and elusive (Ferry et al., 2024; dos Santos & Lopes, 2025). People mobilise different definitions of what counts as democracy, and of what constitutes democratic procedures, outcomes, and forms of engagement.

Therefore, the very first step is to define what democracy means in this study. We draw on Laclau and Mouffe's understanding of democracy as a contingent, contested and discursively constructed concept, and on Mouffe's agonistic democracy as the form it takes within institutional spaces. For Mouffe (2000; 2013), democracy entails the expression of pluralism and antagonism within an institutionalised space governed by established "rules of the game" – in other words, the framework

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<sup>1</sup> This refers to interdisciplinary literature focusing on participatory governance arrangement, including biodiversity governance (López-Rodríguez et al., 2020), public governance (Baka, 2016), and information technologies participatory projects (Gregory et al., 2020).

<sup>2</sup> Critical dialogic accounting, emancipatory accounting and counter accounting literatures constitute key research streams that focus heavily on democratisation within accounting studies.

where democracy is practised. This definition involves an ongoing struggle over the meanings and forms of democracy itself.

This case study is based on a Brazilian public university, one of the leading universities in Latin America and the Caribbean<sup>3</sup>. This public institution holds the third-largest public budget in São Paulo State, with around 9.15 billion Brazilian reais received in 2025<sup>4</sup>. Consequently, it has one of the most significant destinations of public resources in Brazil. Due to its social relevance for Brazilian society, this institution has an established deliberative and democratic governance system, where plural and conflictual perspectives actively participate and shape the organisation's decision-making.

The empirical material was constructed based on participant observation, semi-structured interviews, video recordings of the university council (UC) meetings, and official budget documents, such as minutes and deliberations from budget committee (BC) and UC meetings, and university regulations. Six stakeholder groups were identified: (1) the rector's office, (2) university managers, (3) professors who are members of the BC, (4) professors who are members of the UC, (5) student representatives, and (6) employees. Two main formal democratic spaces were the focus of analysis: the BC and the UC.

This study contribution is to provide an in-depth, empirically informed explanation of how accounting is mobilised in democratic organisational spaces, examining the conditions under which accounting operates in democratic spaces and further comprehending its paradoxical effects on accounting practices, focusing on participatory forms of governance rather than external stakeholder engagement (Unerman & Bennett, 2004; Tregidga & Milne, 2022; dos Santos & Lopes, 2025).

Our analysis reveals that, under democratic conditions, accounting is paradoxically enacted as both a means for consensus-building and conflict-enabling in stakeholder engagement practices. Three main accounting categories underpin the emergence of these paradoxical forms of accounting practices: access to accounting information, calculative practices and learning.

Access to accounting information plays a foundational role in enabling plural stakeholder groups to express their claims and interests during the budgeting process. Managerial stakeholders (groups 1, 2 and 3) aim to build consensus in the formal spaces of engagement, primarily facilitated through calculative practices. They control the accounting information system and are responsible for producing and disclosing budgeting reports, thus leveraging their privileged access to accounting data and calculative expertise to construct proposals designed to minimise contestation and build agreement. Conversely, non-managerial stakeholders (groups 4, 5, and 6) operate with fragmented and limited access to accounting information. They heavily rely on their capacity to learn accounting language in order to interpret and strategically mobilise budgeting reports to contest managerial proposals. For these groups, enabling conflict becomes a mode of engagement that allows them to challenge dominant narratives and influence outcomes in ways that advance their interests.

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<sup>3</sup> This institution is the University of São Paulo. It is the top-ranked university in the Latin America & the Caribbean region and is ranked 92nd globally, according to QS World University Rankings 2025.

<sup>4</sup> BRL 9.15 is equivalent to approximately USD 1.59 billion as of February 2025.

The comprehension of accounting operations in democratic organisation spaces led us to innovatively argue that democracy is contingent upon “conflict-enabling” accounting practices. This means that accounting not only potentially supports democracy and democratic engagement, but also participates in the discursive constitution of democracy itself in this specific context. Dissensus and conflict alone cannot influence democratic engagement and decisions. These practices require the support of accounting structures and practices that provide visibility and legitimacy to dissenting voices, actively (re) shaping the contested terrain of democratic engagement. This discussion contributes to Ferry et al.’s (2024) claims that the role and relevance of accounting in democratic systems, as well as the intertwined nature of accounting and democracy, are yet to be fully comprehended.

Therefore, we also add to the theoretical and empirical understanding of the intertwined nature of accounting and democracy. Prior democratic accounting literature has primarily focused on theoretical investigations, while empirical contributions, though growing, remain relatively limited. By moving beyond the fields’ primary empirical contribution on documenting the existence of alternative, emancipatory and dialogic forms of accounting and accountability, such as counter-accountings, and going beyond analyses of contested settings that recognise the key role of conflict in meaningful forms of engagement, we unpack the dual process through which accounting is both conditioned by and constitutive of democracy. Our study refines understandings of pluralism, dialogue, and democratisation in accounting literature by theorising, through empirical analysis, the conditions, effects, and intertwined dynamics of accounting and democracy.

### **Parallel Session 3.A (Room 3.009)**

#### **The Non-Production of an Accounting Standard: Climate Change, Emissions Trading, and Legitimacy Maintenance**

*Jonathan Tweedie, University of Manchester, UK, Marian Konstantin Gatzweiler, University of Edinburgh, UK, Matteo Ronzani, University of Manchester, UK, and Max Baker University of Sydney, Australia*

We examine work by the International Accounting Standards Board (IASB) on accounting for carbon emission allowances. Despite commencing work in 2002, to date, no accounting standard or guidance is in place. To understand how a standard-setter maintains legitimacy while not settling this important financial accounting issue we conduct a qualitative case study of over two decades of archival materials. We investigate non-production of a standard as a means for the IASB to uphold legitimacy and muddle through in circumstances where standardization would leave it open to controversy and resistance. Building on institutional research on communication, we show how non-production unfolds through four communicative patterns: commitment signaling, equivocal messaging, conveying complexity, and downplaying urgency. Our study provides new insights into how standard-setters navigate hard-to-settle accounting issues for which technical accounting solutions remain contested. It also advances understanding of the role of communication in constructing perceptions of legitimacy in contentious standard-setting arenas.



## **Constructing global climate-related risk reporting: Organizing dissonance in the Task Force on Climate-related Financial Disclosures (TCFD)**

*Brendan O'Dwyer, University of Amsterdam, Netherlands, and University of Manchester, UK*

In the past decade, climate-related risk disclosures have become a core component of global sustainability reporting. These disclosures primarily adopt the reporting framework developed by the Task Force on Climate-related Financial Disclosures (TCFD). Drawing on in-depth interviews with members of the Task Force, this paper unveils the manner in which the Task Force members convened to craft their disclosure recommendations. The paper employs and extends Stark's (2009) concept of organizing dissonance to illustrate how the Task Force became a site of political and conceptual contestation in which fragile member collaborations fuelled unanticipated yet productive frictions related to the Task Force's remit, the concept of materiality, the calculability of climate-related risks, and the nature and appropriateness of scenario analysis. The distinctive mode of organizing dissonance the paper unveils illustrates how problematizing globalized risk metrics, embracing admissible levels of ambiguity, and acknowledging the (temporary) unknowability of climate change impacts organized an oscillation between harmony and discord among the Task Force members. This resulted in a provisional disclosure settlement facilitating the 'flexible standardization' of global climate-related risk reporting aimed at enabling the transition to a sustainable, low carbon economy. By unpacking a unique instance of user and preparer efforts to co-construct a globally influential climate-related risk reporting framework, the paper advances our knowledge of how transnational private governance initiatives unearth market-oriented solutions to intractable global challenges.

## **Voice to the Voiceless: Accounting for live(stock)**

*Arianna Gabburo, University of Siena, Italy*

Of all economic sectors, the agricultural industry is among the most critical in terms of environmental and social impacts (Gallardo, 2024). Vandana Shiva (2016) wrote, “[...] we are facing a deep and growing crisis rooted in how we produce, process, and distribute our food... An inefficient, wasteful, and unsustainable model of food production is pushing the planet, its ecosystems, and its diverse species to the brink of destruction.” In 2022, agriculture accounted for 16.2 billion tonnes of CO<sub>2</sub>eq, making it a significant contributor to climate change (FAO, 2024). Agricultural emissions and associated land use account for about one-third of total emissions from all economic activities (FAO, 2024a). The central problem is that much of what matters remains unaccounted for. Mainstream economics refers to such unrecognised effects as externalities: costs or benefits imposed on third parties but excluded from market prices (Pigou, 1920). In agriculture, externalities encompass environmental degradation, human exploitation, and animal suffering. The concept of the True Value of Food and the methodological framework of True Cost Accounting (TCA) seek to reveal these invisible dimensions by identifying and monetising social and environmental impacts (Gemmill-Herren et al., 2021; FAO, 2024). Yet, when complex ethical phenomena are translated into quantitative terms, their moral depth may be reduced to abstraction. As Puyou and Quattrone (2018) argue, numbers are not neutral; they both reveal and conceal, clarify and simplify, bringing some realities into focus while obscuring others. Within this context, Farm Animal Welfare (FAW) emerges as one of the least visible, yet very ethically charged dimensions of food production. The suffering of non-human animals remains largely unaccounted for in both economic valuation and sustainability reporting (Vinnari & Vinnari, 2022). Building on this tension, the proposed research asks: how can accounting practices give “voice to the voiceless,” particularly to non-human animals whose lives and suffering underpin the global food system? Specifically, it explores how FAW is represented (or silenced) within corporate sustainability reports and how calculative and narrative practices may both expose and mask the moral implications of industrial animal agriculture.

The focus on livestock production stems from its centrality to the environmental and ethical crisis of food systems. The meat and dairy industries use 83% of global farmland and generate nearly 60% of agricultural greenhouse gas emissions while providing only 18% of the calories consumed (Poore & Nemecek, 2019). Beyond environmental damage, industrial livestock systems involve systemic welfare violations, including confinement, mutilation, and behavioural deprivation (Nordquist et al., 2017). Philosopher Peter Singer (1975) argues that the capacity to suffer confers moral status on non-human animals and requires that their interests receive equal consideration. This ethical premise invites reflection on the boundaries of accountability: who or what can be accounted for, and whose experiences are represented within calculative systems? While sustainability accounting has expanded to include environmental and community concerns, non-human animals largely remain invisible. Yet public awareness is rising. According to Eurobarometer (2023), 84% of Europeans believe farm-animal welfare should be better protected, and 90% think farming practices should meet basic ethical standards. How, then, do sustainability reports reflect (or fail to reflect) these expectations? This examines how calculative and narrative practices interact in the representation of non-human animals. It builds on the notion that “numbers are not simply descriptive; they participate in shaping organisational realities. Counting practices make certain phenomena visible and actionable while silencing others, thereby producing specific versions of organisational truth” (Giovannoni et al., 2025).

In this view, sustainability reporting serves as a terrain for negotiating, justifying, and, at times, masking moral tensions.

Methodologically, the study adopts a qualitative, interpretive approach. It involves a documentary analysis of sustainability reports from major European meat and dairy corporations to identify how FAW is represented through metrics, imagery, and textual framing. As an early-stage project, its initial objective is to map how animal welfare is currently integrated (or marginalised) within reporting frameworks and to theorise the implications for accountability. The longer-term aim is to help redefine accounting boundaries by including non-human agency as a legitimate subject of representation. This research makes two contributions. First, it extends sustainability accounting by incorporating non-human animals and welfare into discussions of value and accountability, reframing accounting as an ethical rather than purely economic practice. Second, it addresses the moral paradox of quantification: how calculative visibility can both humanise or depersonalise, reveal or obscure. Ultimately, the project does not aim to provide definitive solutions but to open a space for ethical reflection. Accounting can act as ethical witnessing, a practice that renders visible the suffering that economic rationality often ignores. Giving “voice to the voiceless” does not mean translating life into numbers but questioning what is lost and what is revealed when this translation occurs. By confronting such tensions, accounting can move beyond its instrumental role and engage more deeply with the moral and epistemological boundaries that shape our relationship with the non-human world.

## **Parallel Session 3.B (Room 3.006a)**

### **Search for a Method: Ecological Historical Materialism and Environmental Accounting**

*Stewart Smyth, University College Cork, Ireland, Elizavet Mantzari, University of Birmingham, and Tom Haines-Doran, University of Leeds, UK*

In 2013 Peter Bakker, speaking at the World Economic Forum made the stark statement “Accountants Will Save the World”. Bakker’s ideas are familiar to accounting academics – we need better (more appropriate) accounting information, which will lead to better decision-making, resulting in changing the world.

However, this view is pervasive in all streams of the accounting literature, with very few critical voices present. Those that have raised concerns seek to understand accounting information as a form of discourse, which in turns limits the impact of accounting and accounting research in the material (economic) world. Other critical voices argue that as capitalism is all encompassing (totalising) critique, including critical accounting research, is not only impossible but such practice reinforces the reproduction of the capitalist system as the critique is co-opted.

We argue that these limitations in the environmental accounting and accountability (EAA) have their roots in the methodological approaches adopted by critical accounting researchers. Often questions of method are implicit, rarely being discussed. While sometimes this absence is consciously adopted.

Therefore, we argue the challenge of fostering critical perspectives on environmental accounting and accountability (EAA) needs a new methodological tools and approaches to conducting research. In that respect we turn to the developments with classical historical materialism (HM), in particular the recovery of the ecological-materialist foundations of Karl Marx’s thought.

We revisit a materialist and dialectical approach to method and outline the implications when applied to the environmental and ecological crises that gives rise to the concept of the metabolic rift. We outline some of the implications of these methodological approaches to overcoming the limitations in the existing literature and conclude with a call for an open inclusive engagement with the ideas in future critical EAA research.

## **Corporate Annual Report Research in Focus: A Critical Reflection and Foundations for Future Research**

*Katarina Sitar Šuštar, University of Ljubljana, Slovenia*

Despite its central role in corporate communication and governance, the corporate annual report (CAR) has been largely overlooked as a whole in academic research over the past two decades. This literature review critically examines how the academic field has addressed the CAR between 2000 and 2021, showing that the CAR is rarely studied in its entirety and is more often used as a source for specific data points or disclosures, particularly those already available through third-party databases. Our research shows that the intellectual landscape is characterised by narrow theoretical frameworks and methodological uniformity. Although academic journals often claim openness to diverse methods and perspectives, our findings indicate that research in this area has remained conservative, favouring quantitative methods and a limited range of theoretical approaches.

This review revives and extends a line of critical reflection on corporate reporting initiated in the early 2000s (e.g., Healy & Palepu, 2001; Verrecchia, 2001; Stanton & Stanton, 2002), and aims to take stock of and challenge the intellectual boundaries that have shaped this field. Our analysis differs from previous literature reviews (such as Michelon et al., 2020; Michelon, Trojanowski & Sealy, 2022) in at least two key respects. First, we place the corporate annual report - not narrative reporting more broadly - at the centre of our inquiry. Second, we combine quantitative bibliometric mapping (based on a corpus of 7,029 papers) with qualitative coding of 105 selected studies to provide a more nuanced view of how the CAR has been conceptualised, theorised, and analysed.

Our findings reveal several interrelated patterns indicating a lack of theoretical and methodological openness in the study of CARs. First, the dominance of agency theory and related economic frameworks has limited the scope of inquiry to questions of investor usefulness, information asymmetry, and market efficiency. Although theories such as agency theory, theory of the firm, positive accounting theory, and disclosure theory provide valuable insights, they tend to marginalise broader considerations of the social, ethical, and political dimensions of corporate reporting. Even in the growing body of research on sustainability and ESG reporting there is a notable reliance on stakeholder and legitimacy theories. Few studies draw on alternative theoretical perspectives that might better capture the complex purposes and audiences of corporate reports.

Second, methodological diversity is notably limited. Most of the literature reviewed relies on large-scale quantitative analyses, often using pre-coded data from commercial databases. While these methods offer scalability and replicability, they often bypass the report itself as an object of study. The CAR becomes a proxy for something else (such as earnings quality, firm performance, or ESG scores) rather than a rich textual and visual artefact worth studying in its own right. This methodological narrowing results in studies of corporate reporting that do not actually engage with the form, structure, language, or rhetorical strategies of the reports themselves. The rise of computational textual analysis has opened some new avenues, but even this promising development often treats text as data rather than discourse, further entrenching the dominance of quantitative approaches.

Third, the field remains historically fragmented. Sustainability and ESG reporting research has developed as a separate stream, largely disconnected from mainstream research on CARs. One reason

for this division is that, until recently, ESG reporting was mainly voluntary and provided in standalone reports, often published outside the CAR. This separation has resulted in the development of distinct research communities, theories, and methodological preferences. However, with the integration of ESG information into corporate annual reports under emerging EU regulation (e.g., CSRD, ESRS), this separation is no longer sustainable. Sustainability is being mainstreamed into the CAR, which can have implications for the methods and theories used in this line of research. Our review includes ESG and sustainability studies because they are now becoming integral to the annual reporting landscape.

In identifying the gaps and limitations of existing research, we argue for a reorientation of the field. First, we advocate greater theoretical pluralism. The use of multiple theoretical lenses -including social, organisational, ethical, and communication theories- can help surface neglected dimensions of CARs, such as their narrative strategies and socio-political effects. The case of environmental disclosure studies (e.g., Clarkson et al., 2008) demonstrates how different theories can produce fundamentally different explanations and insights. Second, we call for more qualitative and mixed-methods research. Qualitative approaches can uncover the motivations, assumptions, and interpretive processes behind reporting practices - factors that remain invisible in purely quantitative designs. As Graham et al. (2005) noted, some of the most important questions in financial reporting cannot be answered by archival data alone.

Finally, we emphasise the importance of engaging more directly with the form and function of the CAR itself. Who uses annual reports? How are they read, interpreted, or ignored? What are their material and digital affordances? How do they evolve in response to regulatory, technological, and stakeholder pressures? These are pressing questions in an era of AI-driven analytics, digital disclosure formats (e.g. ESEF), and expanding expectations for corporate accountability. As digitisation and regulation transform the nature and purpose of the annual report, there is a unique opportunity to reassess its role, relevance, and future.

In conclusion, our review serves as both a mapping of the field and a call to action. By "putting our money where our mouth is" -that is, by conducting and supporting research that genuinely embraces theoretical and methodological diversity- we can reimagine the CAR not merely as a reporting tool, but as a contested, evolving, and socially embedded practice. Such an approach is essential if we are to make sense of corporate reporting in a world shaped by sustainability imperatives, regulatory shifts, and artificial intelligence.

## Accounting for Silence: Epistemic Disobedience and the Struggle to Write Palestine

*Mohammed Alshurafa, University of St Andrews, UK*

This paper examines the epistemic and political constraints faced by scholars who write about Palestine within the context of accounting research. It argues that appeals to neutrality, objectivity, and balance often function as techniques of silencing that reproduce colonial hierarchies. Drawing on anonymised editorial feedback, lived experience as a Palestinian scholar from Gaza, and decolonial theory, especially Mignolo's "epistemic disobedience", the paper shows how publishing practices police language, sideline Palestinian sources, and discourage settler-colonial analysis. It calls for scholarly and institutional reforms that centre epistemic justice and protect knowledge from the margins.

Critical accounting claims an emancipatory mission, yet Palestine is largely absent or muted in leading outlets. Empirical studies registering this gap suggest the field still privileges Global North frameworks and voices. Palestinian researchers are pressed to filter their analyses through Western paradigms, while criticisms of Israeli policy risk being reframed as bias or impropriety. In practice, "neutrality" becomes a gatekeeping device: requests to replace "settler colonialism" with "conflict," or to qualify "Palestinian victims" as "those who see themselves as victims," recast structural harm as mere perception. Such editorial moves align with broader institutional dynamics that render Palestinian knowledge contingent, exceptional, or insufficiently rigorous unless validated by dominant authorities.

Decolonial thought offers a counter-orientation. Epistemic disobedience asks scholars to disentangle themselves from universalist claims that mask their Eurocentric origins, to recognise subaltern knowledge, and to foreground lived experience as a legitimate site of theory. For Palestine, this means naming colonial structures; centring Palestinian archives, oral histories, and concepts such as Sumud; and resisting the demand to translate Indigenous experience solely through external institutional legitimators. It also entails exposing how "balance" can become "calculated indifference" when it equalises coloniser and colonised, thereby erasing accountability.

The paper documents modalities of silencing: (1) discursive policing of terms like "colonialism," "apartheid," or "erasure," which are marked as "loaded" despite extensive scholarly usage; (2) citation hierarchies that disproportionately privilege Western or Israeli institutions, questioning Palestinian sources as "partisan" unless corroborated by international bodies; (3) methodological barriers, such as mobility restrictions, insurance policies, and siege that hinder Palestinian fieldwork while elevating external access as a benchmark of rigour; and (4) structural absence in editorial boards, curricula, events, and research centres, combined with punitive public campaigns that create a chilling effect. Together, these mechanisms narrow what can be said, who may say it, and on what terms.

Against this backdrop, the paper advances four areas for reform.

**1) Institutional reform and support.** Universities, funders, and research organisations should provide secure and transparent support for Palestine-centred scholarship, including dedicated funding streams, protection against politicised interference, facilitation of cross-border collaboration and visa processes, and formal inclusion of Palestinian scholars and diaspora voices in programmes and networks. Review bodies should recognise that research on Palestine interrogates entrenched power and requires safeguarding, not exceptional scrutiny.

**2) Editorial responsibility and epistemic accountability.** Journals should adopt explicit statements welcoming scholarship that situates Palestine within settler-colonial analysis and should train editors and reviewers on the concept of epistemic injustice. When authors provide well-evidenced language, requests to euphemise structural violence should be resisted. Editorial leadership must not capitulate to campaigns that conflate critique of state policies with prejudice. The role of editors is to enable pluralist, rigorous debate, not to enforce a depoliticised register that erases context.

**3) Scholarly practice and citation ethics.** Researchers should practise epistemic disobedience in their everyday work by citing Palestinian scholars and sources (including Arabic materials), avoiding tokenism, foregrounding reflexivity about their standpoint, and, where possible, co-producing with Palestinian collaborators or translating key local studies. Rigour includes hearing subaltern speech as knowledge, not merely as identity. Ethical citation is not charity; it is a method.

**4) Conceptual and epistemological shifts.** Critical accounting must expand beyond its inherited canon to engage Arab, Islamic, Indigenous, and Majority-World thought. Concepts like accountability should be reframed as relations of justice under conditions of colonisation, not only as technical controls. Curricula might include “Accounting under Settler Colonialism” or “Accounting for War,” integrating Palestinian concepts and experiences. Epistemic disobedience should be recognised as a method: a disciplined stance that widens what counts as evidence and theory.

Ultimately, the paper argues that the discipline’s emancipatory claims are rendered hollow if neutrality and balance are employed to silence analyses of domination. The expectation that Palestinian scholars sanitise language, suppress trauma, or “borrow legitimacy” from distant institutions reproduces colonial epistemics. Naming colonial structures, citing Palestinian intellectual traditions, and legitimising lived experience are not lapses in objectivity; they are necessary to truth-telling. Far from lowering standards, such moves deepen them by insisting that method account for history, power, and harm.

Accounting research can either echo prevailing hierarchies or help dismantle them. To choose the latter, scholars and institutions must protect academic freedom for Palestinian work, reject false equivalences, and cultivate infrastructures that make Palestine a legitimate subject of scholarship rather than one reducible to controversy. Practised as epistemic disobedience, critical accounting can realign with its professed purpose: restoring agency, advancing accountability, and contributing to liberation rather than complicity.



## Parallel Session 3.C (Room 3.006b)

### Stamp duty land tax in social housing: interpretive labour, quasi-bureaucrats, and neoliberalism

*Carlene Wynter, Aston University, UK*

Drawing on qualitative methodology using documentations, observations and face to face interviews with representatives from charitable RSLs in the city of Birmingham, the HMRC, the National Audit Office and the Regulator Social Housing and the National Housing Federation, this paper explores how Registered Social Landlords (RSLs) interact with the Stamp Duty Land Tax (SDLT) relief as a qualifying body under stamp duty land tax regulations, how power flows through these interactions, and its implications on the provision of social housing. The last thirty years<sup>1</sup> or so have witnessed restructuring in the social housing sector in England consistent with the neoliberal framework (see Byne and Norris, 2022). With the rise of “for-profit social housing providers” in England, we see emerging practices of “financialised privatisation,” where public welfare tasks are increasingly produced, managed, and funded through private organisations (Christophers, 2019; Wilburg and Waldon, 2020; Aalbers 2016). This neoliberal turn in social housing policy, requires local authorities, original providers of social housing, to become enablers rather than providers of social housing. Here, they would become responsible for strategic planning and facilitating provision by other “relevant housing providers,”<sup>2</sup> including RSLs, which were to become the leading providers of affordable social rented housing (MHCLG, 2019). Concomitantly with this restructuring is the emergence of RSLs<sup>3</sup>, such as not-for-profit housing associations, charitable housing associations and co-operatives, and other not-for-profit social housing providers (Friedman and Rosen, 2020; Malpas, 2001). The focus of the not-for-profit charitable organisations. Indeed, access to social housing is not only impacted by reducing entitlement to welfare support and increasing conditionality but also interacts with the diversification of housing supply into market rental products (Mulliner & Maliene, 2013; Tang, 2008).

SDLTE provides in this frame as an especially resonant example. SDLTE is an exemption given to mostly RSLs to assist in the investment of more social housing on the basis that RSLs meet certain qualifying conditions. Here is a tax incentive given to charities work. If this incentive can be tied to increase in social housing then the less fortunate will enjoy more tax benefits. Needless to say, this SDLTE legislation may appear to be simple in theory but highly complicated to implement in daily practices. Therefore, to understand how it is implemented, we look to see how RSLs apply their discretion/interpretive labour and the act of becoming quasi-bureaucrats in the process of interacting with the rules as the implement the legislation.

We contribute to the accounting literature in two ways First, we extend the recent efforts by critical accounting scholars to examine the influence of neoliberalism and the role of accounting in social

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<sup>1</sup> The origins of the restructuring process may be traced back to the 1970s, when new building by local authorities was already on a downward trend, and housing associations were given a boost by a new and generous financial regime (Malpas, 2001).

<sup>2</sup> According to section 71 of the Stamp Duty Land Manual 27500, a ‘relevant housing provider’ is defined as a non-profit registered provider of social housing or a registered social landlord (HMRC, 2016). HMRC’s view is that local authorities are inherently non-profit by nature and therefore a local authority which is included on the list of registered providers is a non-profit registered provider for the purposes of S71.

<sup>3</sup> According to the Housing and Regeneration Act (2008), an RSL is a society or charitable organisation that does not trade for profit, its objectives must include the provision of low-cost rental homes and low cost ownership, construction, improvement or management of housing accommodation.

housing in England (Ejiogu et al., 2018; Funnell and Jupe, 2022; Manochin et al., 2011; Smyth, 2012, 2017). It shows how RSLs landlords take on a quasi-bureaucratic subject position, performing interpretive labour whilst under public scrutiny, facing rule ambiguity, plus dealing with added financial pressure. The article complements our understanding of citizen-bureaucrats, this is citizens who implement state policies, which is increasingly important as neoliberalism devolves more to individual and private actors.

Second, we examine property tax, specifically SDLT, which has received very little academic attention in the accounting literature (Gracia and Oats, 2012; Killian, Mulligan, & Oats, 2010; Martin, Mehrotra, & Prasad, 2009; Tuck et al., 2024), despite its important contribution to regulatory practices and social policy (Boden, 2005; Buss, 2001; Lamb et al., 2005; Li, 2006; Ruane et al., 2020). We provide insights into how taxation policy, i.e., SDLT relief, serves as a tool in appropriating welfare provision. We show how SDLT relief policy, which was introduced to enable RSLs to reduce production cost and provide affordable housing, failed to achieve its intended purpose as RSLs rather capitalise on the relief and focus on market rental instead. Consequently, such taxation policy fails to improve social equity and redistribution of wealth to the most vulnerable population. Reinforcing Laffin (2013) arguments that reforms such as taxation (in here SDLT), often does not necessarily achieve its intended objectives. We provide insights into how the discretionary application of taxation rules to meet neoliberal objectives tend to cultivate and normalise the bringing together of two adaptive capacities: compliance and entrepreneurship, critical success factors within a neoliberal environment for self-direction (Dean, 2010). Our findings reveal that there is no accountability mechanism to connect SDLT relief to social housing outcomes. We also find that neoliberalism acts as a mediating force to influence the conditions under which discretion is exercised, potentially shaping the policy outcomes of the SDLT relief.

## **The Excise on Employment: How Taxation and Accounting Objectify, Control and Stratify Migrant Workers in Singapore**

*Chandralekha Thanabalan, University of Edinburgh, UK*

The enduring experiences of migrant workers, including poor living conditions, unsafe workplaces, and the threat of deportation, are frequently compounded by systemic exploitation through wage theft and debt bondage. This research investigates how taxation and accounting systems, often operating with a lack of transparency, contribute to this situation. By employing empirical methods, this study intends to enrich existing theories by examining both the ways in which these systems enable exploitation and the strategies migrant workers develop in their attempt to resist.

The case of Singapore's Foreign Worker Levy is used to study this question. Singapore's Foreign Worker Levy serves as a taxation mechanism that categorises and ranks migrant workers at varying levels of economic inferiority, limiting their rights while extracting labour. By drawing on Giorgio Agamben's (1995) concepts of homo sacer and the state of exception, alongside Cedric Robinson's (1983) racial capitalism, this study seeks to enrich theories explaining how taxation and accounting impact migrant workers.

Agamben (1995)'s concept of homo sacer refers to individuals who, despite existing within society, are stripped of legal protections and relegated to a bare life. The state of exception enables governments to suspend normal legal frameworks to deal with perceived emergencies.

In this state, the sovereign has unlimited power to create zones of exclusion where certain populations, such as migrant workers, are legally and socially marginalised. Migrant workers in Singapore, especially those who experience exploitation, often find themselves in a state akin to homo sacer. Although they have legal status and contribute to the economy, they inhabit a realm where their lives are undervalued, and their fundamental rights are frequently infringed upon. In the context of Singapore, the Foreign Worker Levy serves as a form of economic exception, categorizing migrant workers outside the standard rights associated with citizenship while perpetuating their ongoing exploitation. This taxation framework systematically diminishes their protections while sustaining control, thereby reinforcing their vulnerable status within society. Furthermore, the concept of a "state of exception" is evident in the suspension of labour laws, the issuance of deportation threats, the limitation of legal recourse, and the disproportionate power held by agencies and employers.

Robinson (1983)'s racial capitalism asserts that capitalism is not a neutral economic system but one fundamentally rooted in racial hierarchies. The economy and capitalism broadly do not merely interact with race; they rely on racialized labour for their operation and the establishment of racial categories to rationalize such exploitation. The devaluation of racialized individuals has a direct effect on their capacity to attain resources, power, and dignity. In Singapore, taxation frameworks like the Foreign Worker Levy reflect racial capitalism by differentiating between migrant and citizen labour, as well as differentiating across subgroups of migrant workers, positioning racialised migrant workers as expendable and easily replaced. Their labour is systematically devalued, reinforcing economic inequalities.

The research will begin by analysing a diverse range of archival materials, including parliamentary debates, state publications, trade union periodicals, and official documents, to trace the levy's

evolution and key operational strategies. Complementing this archival analysis will be a close examination of the design and affordances of relevant tools, such as the Ministry of Manpower's calculators for quota and levy assessments, alongside the employment agency blacklist system. Crucially, the study will incorporate fieldnotes gathered during observations of underpaid or wrongfully dismissed migrant workers, alongside an analysis of their own records including salary slips and timesheets. Finally, semi-structured interviews with migrant workers, NGO representatives, and company managers will be conducted to capture diverse experiences and perceptions of the levy's accounting practices. Reflexive thematic analysis is ideally suited to this research, facilitating a nuanced understanding of the socio-political context in which taxation and accounting operate as tools of governance, actively shaping labour hierarchies – rather than simply identifying surface-level patterns.

This research aims to extend previous studies on labour processes and accounting (Knights & Collinson, 1987; Hopper & Armstrong, 1991; Oakes & Covalleski, 1994; Uddin & Hopper, 2001; Ezzamel, Willmott & Worthington, 2004; Sharma & Irvine, 2016; Yang, Tumay & Tweedie, 2020; 2021). By integrating racial capitalism and Agamben's sovereign power, my study will offer new insights into the intersection of taxation, accounting, and migrant labour precarity and stratification. Hence, the study will highlight the complex web of relationships between agencies, companies, and government, showing how exploitation is embedded in the system through accounting and taxation processes.

## **Tax Fairness: A Rawlsian Perspective on Civil Society's Moral Reasoning**

*Eddiong Bassey, Cardiff University, Elizabeth Cookingham-Balieu, University of York, Jacob Iormbagah, ICTD*

Fairness is among the most invoked yet least interrogated concepts in accounting and public finance. Across policy discourse, fiscal systems appeal to fairness to legitimise taxation, redistribution, and enforcement. Yet the moral reasoning that gives this idea meaning, particularly how it is interpreted and enacted by actors outside the state remains strikingly underexplored. This paper examines how civil society organisations (CSOs) engaged in tax justice advocacy conceptualise and mobilise the notion of fairness, and what their interpretations reveal about the moral dimensions of accounting within democratic life.

Drawing on qualitative interviews and document analysis of CSOs working in the field of tax justice, the study investigates how advocates translate moral intuitions about fairness into critiques of tax regimes and proposals for reform. While Rawls's *A Theory of Justice* (1971) articulates two principles of justice rather than a typology of fairness, his conception of justice as fairness provides a generative framework for examining how moral reasoning is organised around the ideas of equality, reciprocity, and legitimacy. In this study, Rawls's moral architecture is adapted into three interpretive "moral logics" that help illuminate how fairness operates in practice: fairness as equity, fairness as integrity, and fairness as proportionality.

Fairness as equity captures distributive concerns: participants' appeals to progressivity, resistance to privilege, and insistence that tax systems should reduce rather than reproduce inequality. This moral orientation echoes Rawls's difference principle, which permits inequalities only when they benefit the least advantaged, reinterpreted here as a civic ideal of distributive balance and shared social responsibility. Fairness as integrity reflects procedural commitments: the expectation that fiscal institutions should operate transparently, impartially, and in accordance with publicly justified rules. This orientation parallels Rawls's concern for fair equality of opportunity and the legitimacy of rules chosen under conditions of fairness. Finally, fairness as proportionality highlights how participants reason about enforcement, sanction, and compliance. It entails a moral demand that enforcement be consistent, humane, and proportionate, that states not wield coercive power arbitrarily, but reciprocally, in a way that sustains citizens' trust. This third moral logic resonates with Rawls's idea of moral reciprocity, in which citizens uphold fair institutions because they see that others do the same.

Through these three moral orientations, civil society actors translate abstract principles of justice into moral claims about taxation as a shared ethical project. Their reasoning situates fairness not merely as a technical criterion of tax design, but as a living practice of civic morality that contests privilege, demands accountability, and articulates an alternative vision of economic citizenship. By tracing how advocates link fairness to concrete fiscal concerns, from corporate tax avoidance and regressive consumption taxes to the transparency of enforcement agencies, the study demonstrates how Rawlsian moral reasoning is recontextualised within the moral vernacular of contemporary activism.

Methodologically, the study adopts an interpretive approach situated within critical accounting research, focusing on how accounting, taxation, and fiscal systems mediate moral relationships

between citizens and the state. It draws from semi-structured interviews with representatives of CSOs working on domestic and international tax justice campaigns, supported by documentary and policy analysis. This empirical grounding enables an exploration of how Rawlsian categories equality, reciprocity, legitimacy are rearticulated in the lived reasoning of practitioners seeking a fairer fiscal order.

Theoretically, the paper contributes to accounting scholarship by reframing accounting as a moral institution. Rather than treating fairness as a rhetorical device or policy slogan, the analysis shows that it functions as a moral reasoning framework through which civil society interprets, contests, and seeks to reform fiscal arrangements. Fairness becomes a moral language of accountability: a way of holding both state and market actors answerable to norms of equality, procedural integrity, and proportional reciprocity. This reconceptualisation extends the work of critical accounting scholars who have examined how concepts such as justice, responsibility, and legitimacy are enacted through calculative practices, regulatory discourse, and social movements.

In Rawlsian terms, the CSO discourse reveals how the sense of justice, the disposition to act from principles of fairness is expressed beyond the individual moral agent, at the collective level of civic advocacy. CSOs can thus be seen as moral intermediaries between citizens and institutions, translating abstract ideals of fairness into actionable moral claims about taxation and redistribution. Their engagement in tax justice is not only a critique of fiscal inequity but also a practice of public moral reasoning, one that enacts Rawls's vision of society as a fair system of cooperation among free and equal persons.

By integrating Rawlsian moral philosophy with the interpretive sensibilities of critical accounting research, this paper reframes taxation as a domain in which societies reason morally about justice. It demonstrates that appeals to fairness in fiscal debates are neither merely rhetorical nor purely technical, but expressions of deep moral commitments to equity, integrity, and proportionality. Through the lens of justice as fairness, accounting appears not simply as a system of measurement or compliance, but as a site of moral negotiation in which the meaning of justice is contested, constructed, and sustained. The study thereby contributes to broader debates on accountability, legitimacy, and the moral foundations of public finance, offering a framework for understanding how fairness operates as a civic practice of ethical cooperation.

## Parallel Session 3.D (Room 3.008)

### **Making Life in the Margins: Precarity, Collaborative Survival, and Accountability Assemblage of Liveaboard Boaters in London**

*Sarah Lauwo, Paris School of Business, France*

As the housing crisis deepens and formal housing becomes increasingly inaccessible, informal housing arrangements, such as boat dwelling on the UK's canals, have emerged as alternative forms of habitation that challenge conventional understandings of property, mobility, and belonging (Wallace & Wright, 2022). While canal living can represent a voluntary lifestyle choice, escalating housing and cost-of-living pressures, especially in cities like London, have compelled many to adopt this precarious mode of dwelling (CRT, 2021). Originally constructed for industrial trade, England's canals fell into decline during the rise of rail transport, leaving behind what Tsing (2015) might call "capitalist ruins", abandoned infrastructures where new, fragile forms of life nonetheless persist. Today, these waterways represent contested spaces where recreational boaters, informal dwellers, and environmental actors coexist amid decaying infrastructure, pollution, and uneven governance (Herman & Yarwood, 2024).

Despite the growing prevalence of informal canal dwelling, accounting research has paid limited attention to how governance and accountability operate in such precarious contexts. Critical accounting scholars have examined the role of accounting in shaping the governance of social housing, exploring how financialisation, welfare reform, and austerity have transformed access to housing and deepened marginalisation (Loft, 2012; Davison & Dey, 2020; Cohen & Harcourt, 2021; Lai et al., 2021). Yet, this body of work has largely concentrated on formal housing systems and institutional actors, housing associations, regulators, and governments, leaving informal and marginal dwellings, such as liveaboard boat communities, underexplored.

This paper addresses that gap by investigating how accountability is enacted and experienced within precarious and informal housing contexts where formal governance has faltered. Drawing on Tsing's (2015) *The Mushroom at the End of the World*, particularly her concepts of collaborative survival, patchy governance, and accountability-as-assemblage, the study examines how liveaboard boaters on London's canals sustain their lives amid infrastructural decay and regulatory uncertainty. Using in-depth interviews and documentary analysis, the paper explores how boaters form ad hoc alliances, mutual dependencies, and improvised governance practices that replace absent institutional oversight. As Tsing (2015, p. 29) reminds us, survival "requires livable collaborations," and such collaborations, often messy, uneven, and "contaminated", enable life to persist within capitalist ruins. Her framework illuminates how both life and accountability emerge not from stable institutions or rational planning, but from contingent, relational assemblages of care, negotiation, and coexistence.

Theoretically, this study reimagines accountability as an emergent social process that arises through assemblages of dependency, visibility, and coexistence rather than through formal governance structures. It challenges dominant assumptions in accounting that equate accountability with transparency, regulation, and control, suggesting instead that accountability can also function as a practice of care, adaptation, and collaborative endurance in precarious conditions. Empirically, the study offers a rare insight into life and governance within one of Britain's most overlooked housing

frontiers, foregrounding the voices and experiences of those whose lives unfold within—and against—the decaying infrastructures of capitalist modernity.

The paper makes two key contributions to critical accounting scholarship. First, it extends the empirical boundaries of accountability research by examining how governance and responsibility are constituted in contexts beyond formal institutional systems. While traditional accounting research often conceptualises accountability as rule-bound, audited, and hierarchically structured, this study foregrounds how accountability unfolds as an everyday, negotiated practice within spaces of precarity. Through the experiences of liveaboard boaters, we see how accountability emerges from peer regulation, spatial etiquette, and collective care—manifested in practices such as managing shared resources, responding to complaints, maintaining mooring order, and sustaining the canal’s ecological balance. These forms of accountability are informal yet vital, grounded in collaboration rather than control, reciprocity rather than bureaucracy.

Second, the paper advances theoretical debates in critical accounting by applying Tsing’s concept of assemblage to the study of accountability. In this view, accountability is not a fixed system or a linear reporting process, but a precarious, co-produced practice that connects humans, infrastructures, and ecosystems. Building on Tsing’s notion of “patchy governance,” the paper shows how formal regulatory systems—such as those of the Canal & River Trust (CRT), operate unevenly, appearing in “fits and starts” (Tsing, 2015, p. 5). Enforcement often occurs reactively, triggered by complaints or visibility, rather than systematically, leaving governance fragmented and inconsistent. Within this patchy landscape, liveaboard boaters engage in “accountability-as-assemblage,” navigating overlapping, contradictory, and contingent forms of control while crafting their own ethics of survival and cohabitation.

Ultimately, the paper argues that to understand accountability in the twenty-first century, scholars must attend to the ruins where governance breaks down and alternative forms of order take root. By foregrounding the lived experiences of liveaboard boaters, this research extends critical accounting’s conceptual and empirical horizons—reframing accountability not as a static institutional mandate but as a dynamic, relational, and adaptive practice of survival in the face of socio-economic and ecological uncertainty.



# **Are Mushrooms Crops? Social Identity, Misclassification, and the Sustainability Logic of Accounting**

*Shang Wu, University of Bristol, UK*

## **1. Introduction**

Accounting, as both a mode of governance and an instrument of decision-making, does not merely measure and report activities. It actively shapes how those activities are recognised, legitimised, and governed. Categories once established are performative: they do not simply reflect reality but create frameworks through which ecological and social practices are understood. This paper explores how the misclassification of mushrooms as agricultural crops, rather than as forest-based organisms or ecological decomposers, has significant consequences for sustainability and for the identity of those engaged in mushroom cultivation.

The American Mushroom Institute (2025) issued a supplementary guidance document, Sustainability Standard Applicability to Mushrooms, which acknowledges “the unique nature of mushroom production (page1)” and instructs auditors to consider “...only testing for organic matter is considered not applicable to crops not grown in soil (page 12)”. Such adjustments illustrate a growing awareness of the inadequacy of treating mushrooms as crops. Yet they also demonstrate a piecemeal and corrective approach: a patching of disclosure frameworks without rethinking the classificatory assumptions that underlie them. The more significant question is why mushrooms came to be positioned within agriculture, and how this classificatory framing became institutionalised.

## **2. Historical Roots of Misclassification**

Drawing on a historical materialist perspective, the paper traces the origins of this misclassification to the nineteenth-century rise of chemical agriculture. Liebig (1852)’s work on soil nutrients and synthetic fertilisers reinforced an extractive, high-yield model of cultivation that became codified in accounting and policy frameworks. In parallel, political economy elevated agriculture as the basis of prosperity, embedding crop-based productivity within economic imaginaries. As accounting systems developed alongside industrial capitalism, they institutionalised a binary view of land use, agriculture versus forestry, embedded in tax regimes, subsidies, and reporting systems. By the time mushroom cultivation expanded in the late nineteenth and early twentieth centuries, the accounting infrastructure had already stabilised around a plant-based ontology. Mushrooms were absorbed into the category of crops by default. Unlike biology, which eventually recognised fungi as a distinct kingdom (Whittaker, 1969), accounting frameworks retained their agricultural classification.

## **3. The Ecological Specificity of Mushrooms**

Biologically, mushrooms are not crops. They are fungi, distinct from plants and animals. They do not photosynthesise or rely on topsoil nutrients; instead, they decompose lignin-rich material, such as wood, leaves, and agricultural residues, transforming it into bioavailable nutrients (Jordan et al., 2008). In ecosystems, fungi recycle matter and regenerate soils. In cultivation, they grow on substrates such as sawdust, corn cobs, and cocoa shells, often reducing waste streams (Özçelik and Pekşen, 2007). Spent mushroom substrate can itself enhance soils or absorb pollutants, extending ecological benefits (Lou et al., 2017, Dawar et al., 2025).

This decompositional role is circular and regenerative, contrasting sharply with the linear, extractive model of crop farming. Yet classifying mushrooms as crops imposes agricultural standards of productivity, land efficiency, and fertiliser reduction, none of which align with fungal cultivation. Their ecological contributions, such as waste transformation and soil regeneration (Dawar et al., 2025, Wu et al., 2019), are marginalised in sustainability reporting.

#### **4. Identity Formation through Accounting**

The classificatory decision has also shaped the social identity of mushroom growers. Accounting categories define who counts as a farmer and who receives recognition, subsidies, and tax relief. In the US, IRS guidelines explicitly include mushroom production under farming; in the UK, HMRC grants agricultural reliefs to mushroom growing; in the EU, reduced VAT rates apply to mushrooms as crops. In India, conflicting judicial rulings on mushroom income highlight the classificatory stakes for fiscal treatment.

Such positioning is not neutral. It ties growers to an agricultural identity, enabling access to subsidies but also subjecting them to frameworks that misrepresent their ecological practices. Remaining outside the crop category risks invisibility: no subsidies, no official recognition, and exclusion from agricultural statistics. Accounting thus interpellated mushroom growers into a farmer identity that does not reflect their ecological role.

#### **5. Sustainability Disclosure and its Limits**

The misclassification extends to sustainability reporting. Mushroom producers are assessed through agricultural frameworks that prioritise efficiency gains in fertiliser use or soil management. Yet mushrooms require none of these inputs. Producers must either stress the absence of fertilisers, which portrays cultivation as static with little room for improvement, or remain silent about fungi's ecological services, which are excluded from reporting metrics.

In both cases, disclosures reinforce an agricultural logic that obscures mushrooms' regenerative role. This has distributive consequences: resources and recognition flow to systems that demonstrate reductions in agricultural harms, while decomposer ecologies receive little credit for their positive contributions. Sustainability accounting, in its current form, risks reproducing ecological injustice by maintaining categories that fail to recognise difference.

#### **6. Accounting as a Cultural and Institutional Force**

This case illustrates that accounting classifications are not technical conveniences but cultural and institutional forces. They shape producer identities, condition fiscal support, and define what counts as sustainability. The misclassification of mushrooms highlights the risks of classificatory inertia: categories inherited from earlier periods of agricultural and economic thought can become obstacles to recognising ecological specificity.

The paper calls for a more reflexive approach to classification in sustainability accounting. This requires not only updating technical standards but interrogating the conceptual assumptions underpinning them. Rather than forcing diverse practices into inherited categories, accounting should evolve to reflect ecological functions, material processes, and lived relationships with the environment. Mushroom cultivation, precisely because it defies easy categorisation, offers an opportunity to rethink how accounting recognises ecological difference.

## **7. Conclusion**

The classification of mushrooms as crops may appear minor, but it exemplifies how accounting shapes sustainability in profound ways. By absorbing fungi into agricultural templates, accounting has reshaped grower identities, conditioned sustainability disclosure, and obscured fungi's ecological contributions. This case underscores the need to move beyond patching existing frameworks toward rethinking the categories that structure sustainability accounting. The paper contributes to sustainability accounting, critical environmental accounting, and identity-oriented perspectives. It highlights that accounting is not only a tool for measurement but also a cultural and institutional force that defines who is seen as sustainable and what forms of ecological care are made visible. Rethinking categories is therefore central to enabling accounting to reflect ecological complexity and support more just forms of sustainability.