

## Opening accounting

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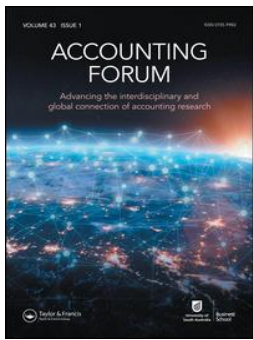
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## Opening accounting: a Manifesto

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## Opening accounting: a Manifesto

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### Introduction (*Diane-Laure Arjaliès, Charles H. Cho, Andrea M. Romi, Stewart Smyth*)

*If you have come here to help me, you are wasting your time. But if you have come because your liberation is bound up with mine, then let us work together.*

*An Aboriginal activist's phrase from the 1970s<sup>1</sup>*

We live in a world dominated by inequities. Most of humanity lives and works in horrendous circumstances, suffering numerous forms of exploitation and oppression. Human-induced climate change and biodiversity loss threaten ecological collapse. We could not begin to provide an exhaustive list of these issues.

While countless inequities remain obscure, the COVID-19 pandemic has exposed and highlighted many of these social injustices, bringing them to the forefront of our attention. For example, Black, Indigenous, and People of Color (BIPOC) and Asian peoples experienced substantially higher infection rates, hospitalisation, and death than White people (Lopez et al., 2021; Santos et al., 2021). In addition, millions of women were forced to quit, downsize, or place their careers on hold to provide the primary care for their children while schooling from home, creating a “She-cession” that will take decades to address (Fabrizio et al., 2021).

While the world has been struggling, some human beings have recognised inequities and acted to counter them. Students knocked down statues and challenged the names of universities associated with colonial practices that killed millions of Indigenous peoples. Black Lives Matter fought for global changes, demanding an end to systemic racism. Front line workers and first responders endangered their lives so that we could continue

<sup>1</sup>This phrase is often attributed to Murri activist and educator, Lilla Watson. However, she maintains the phrase emerged as a collective expression from an Aboriginal Rights group in Queensland (see: <http://unnecessaryevils.blogspot.com/2008/11/attribution-words.html>).

to live. Families were violated or killed in their fight for freedom and access to basic needs. What have accounting scholars done? Certainly not enough given the dire circumstances and their influential positions. Most found it more important to write about stock market responses to financial information than to engage with our global threats and struggles.

This Manifesto emanates from our collective desire to speak out and stand up for those voices our scholarship system has systematically silenced. We wish to highlight and honour all who have been marginalised and sidelined, who are often ignored or overlooked. We implore the accounting academic community to expand its focus to issues of significant importance, recognising inequities and our complacency, or worse, our perpetuation of said oppression. We want to support, co-struggle with, develop community accountability for, and create a prominent space for the voices of those individuals who do not identify with the White, middle-class, able-bodied, Westernized-educated, hetero-normative hegemony saturating academic publications. We hope our academic activism will facilitate the publication and active listening for viewpoints that the dominant forms of power have methodically subjugated. We do not suggest that this Manifesto is exhaustive, nor that we discussed each area thoroughly. We can only hope that those reading this Manifesto will contribute in ways that we have not directly imagined or described. What we offer is only an initial starting point for a much deeper, representative, ambitious, and reflective path forward.

The sections below provide insights into representations accounting academia has too often marginalised. We believe that these perspectives should be at the forefront of our discipline. We will never address our ecological and social crises if we continue applying the same theoretical, methodological, and empirical lenses to the same accounting subjects – most often anchored in the perpetually dominant White male European colonist or US capital market traditions. This collage of perspectives aims to create a pluriverse where diversity is valued and where academics are brave enough to engage alongside those experiencing exploitations and oppression firsthand. We hope that the calls subsequently shared will trigger the necessary discussions and actions. We want the accounting discipline to serve the public interest and support the struggles for an emancipated society.

### **Why is it time to open accounting? (*Diane-Laure Arjaliès and Paolo Quattrone*)**

After 50 years of critical and interdisciplinary accounting, accounting is now recognised as a social and institutional practice in the European and Anglo-American context. At the same time, it is at risk because of various institutional pressures ranging from management and reporting demands to the increasing power of approaches inspired by instrumental rationalities and positive belief in the power of market rationales. The project is at a critical juncture, a bifurcation, we believe, that may see the future of the approach either at risk or full of new energy.

There are several reasons for which the critical and interdisciplinary accounting project's assumptions might need to be interrogated. First, the modernity project conventionally began with Descartes and was amplified by the Enlightenment, but the industrial revolution has clearly shown its limits. Yet, it is present in new forms that require new theoretical lenses, epistemological and ontological assumptions, and pragmatic solutions. Second, in the Anthropocene, the separation between social and natural sciences no longer holds.

However, Gaia is rarely mobilised in our accounts of social and institutional practices. Third, the assumptions on which the capitalistic system is based, among which the extraction of value through the racial appropriation and exploitation of the capital, land, and peoples and the rational and scientific project *homo economicus* should follow, are gradually questioned. They are supplanted by new forms of exploitation, power, and control, requiring different lenses, approaches, and solutions.

Opening the discipline to theoretical lenses that have not been made to the mainstream, including in the interdisciplinary and critical tradition, may help envision new ways of theorising accounting and its roles in our economies, societies, and ecosystems. However, incorporating a variety of approaches will not be enough. Renewing does not mean replacing. New modalities through which various accounts – including those belonging to the historical legacy of critical accounting – can confront and build some productive dissonance need to be envisioned.

### **On the need to question the (inter)disciplinary boundaries of accounting** (*Diane-Laure Arjaliès and Nicholas McGuigan*)

The critical accounting project was based on an interdisciplinary approach that notably included social theories originating from philosophy and sociology. The desire to break the boundaries of the discipline is therefore not novel. To achieve so, accountants have mobilised critical social (Enlightenment) scholars, among which Foucault, Bourdieu, or Latour, to cite a few. Such a consolidated approach has enabled the constitution of a set of theoretical accounts on which the discipline could rely.

However, such theoretical accounts have limited our abilities to (1) envision alternative modes of accountability that go beyond the rational (economic) project and include affect, experience, and emotions, (2) include Gaia either through the lens of natural sciences or the Arts and Humanities, and (3) interrogate the ontological and epistemological assumptions of the discipline.

Connecting the accounting discipline with the humanities can help protest, challenge, open, and inspire binary ways of thinking in accounting. In 2018, commissioning a New Zealand perfumer, *Fleurs du Mal*, to create the world's first accounting perfume enabled an opening of space for diverse dialogue, reimagining more humanistic properties of accounting as it literally played with our senses. The accounting perfume, *bélançé*, challenged the cold, emotionless exterior of numbers with the cosy feeling of security and well-being that results from knowing that one's affairs are in order. Accounting was sensual and close to touch, evoking emotions and playing with human accountabilities. The humanities soften accounting and open it up to multiple narratives.

Carefully conceptualised “artist-in-residence” programs in accounting can create space at the intersections between art and accounting. Leading interdisciplinary artists working at the edges of business and corporate accountability can cohabitate with the business school to give academics, students, and industry members unique access to cross-disciplinary development. Mutually beneficial spaces are created where members of the business school broaden their perspectives, reflect inwardly about their discipline and practices, experience more playful and creative ways of engaging, embrace opportunities to work across disciplines, learn new ways to investigate, collect, analyse, and disseminate their work. Artists are allowed to engage in non-traditional spaces, work across disciplines,

access networks previously inaccessible, and challenge their work's ideas and spaces. The creative, fluid nature of an artist-in-residence cohabitation acts as a bridge, joining intangible disciplinary spaces that afford a critical dialogue on accounting boundaries.

### **Decolonising the accounting curriculum (*Joanne Sopt and Chandana Alawattage*)**

This is a call to decolonise the accounting curriculum, which begins with the general premise that it is colonised. A couple of questions can be asked to understand this position: who is accounting knowledge created for, and whose presence does it make absent? The accounting textbooks craft accounting as a neutral technology and so disseminate that knowledge to the students. It disguises how the dominating social category of investors subjugate and colonises others through the rhetorics of corporate financial health. It conceals how everything and everyone else is subjugated under the accounting categorisations of expenses, liabilities, cost centres, and so on (things to be dominated and colonised) while dominating categories of income, assets, and equity are associated with financial investors. This is colonising because the real presence, issues, and the voices of the groups not in that powerful position of investing in a corporation are made absent and silenced. Accounting students must be provided with the opportunities of “accounting” for the problems that global citizens of the contemporary world face when they are being colonised through accounting.

Decolonising the accounting curriculum requires a multi-pronged approach to consider the manner in which accounting implicates on a wider spectrum of contemporary issues: the close-knit relationship between the profession and academia and academia's role of reforming the profession; the trend of businesses schools and universities to support the neoliberal agenda; current initiatives around diversity, equity, and inclusion and Black Lives Matters; engaging with critical scholarly initiatives to help inform the transformation of the curriculum; and connecting decolonisation with other social and environmental movements such as sustainability. Accounting information should be made “useful” to those which/who “matter” for a more comprehensive economic, socio-political, and cultural democracy.

How does an accounting instructor, an accounting department, or even a business school begin or continue the process of decolonisation? We will begin by stating what it does not entail: physical violence. Make no mistake that this process is one grounded in the premise of revolutionary change. We should employ peaceful techniques that will bring about decolonisation through revolutionary tactics of “conscientisation”, which involves enhancing the learners' capacity to perceive social, political, and economic “contradictions” and take action against the oppressive elements of reality (Freire, 1972, p. 17). This will more concretely result in us reflecting on, testing, resisting, and adjusting individually, collectively, and progressively the conditions that govern our individual and collective lives as oppressed.

### **Accounting for the environment: Indigenous perspectives on the rights of nature and natural capital accounting (*Russell Evans and Mereana Barrett*)**

Overexploitation and pollution of the natural environment by corporate interests has long been recognised as a strain on the Earth's biosphere. Concerns for the environment

and pressure from consumers have moved environmental management to the top of many corporate agendas (Szabo & Webster, [forthcoming](#)). As a result, companies are engaging in more environmental initiatives and green marketing tactics to highlight their efforts toward sustainable development.

Central to the concept of sustainable development is the theme of future generations, where resources would be used to meet population needs without overly exploiting them (Klarin, 2018). The concept of future generations is also critical to the Indigenous teachings of the Seven Generations, where decision-makers are encouraged to think about the effect of their choices on society seven generations into the future (Lavallee & Poole, 2010). As a result, Indigenous philosophies have become crucial to the selection of goals, targets, and measures that are required for sustainable development to occur (Barrett et al., 2020).

Nature's value is multidimensional, requiring both monetary and non-monetary measures (Turner et al., 2019). Two main changes in our treatment of the environment must occur: nature must be imbued with legal rights, and economic systems need to recognise the inherent value of nature. First, environmental law needs to be expanded to recognise the Rights of Nature, also known as Earth Jurisprudence (Barrett et al., 2020). When our biosphere is extended legal rights, the likelihood of exploitation is greatly reduced. Second, the inherent value of the environment needs to be trackable within existing systems of accounting. Initiatives such as Systems of National Accounts have attempted to tackle this issue in the past; however, Natural Capital Accounting (NCA) may be a better alternative.

NCA is a United Nations (UN) initiative that captures a quantitative value for ecological inputs (UNSD, 2021). The goal of NCA is to transform the inherent value of nature into a quantifiable value that can appear on an accounting balance sheet (Turner et al., 2019). NCA would operate as a translation tool, taking the inherent value that exists in our biosphere and presenting it in a form that corporations and global economies can understand.

The extension of inalienable rights to nature through Earth Jurisprudence and representing the value of nature through NCA present opportunities for humanity to adopt Indigenous perspectives on the environment and protect our planet for the next Seven Generations and beyond.

### **Africa (Mercy Denedo and Amanze Ejiogu)**

*"Africa is a misunderstood continent"* (Sesan, 2006, p. 4). It is usually portrayed as a continent with weak governance institutions and with multiple developmental problems. African issues are usually framed from a Western-centric point of view. This ignores, alienates, and devalues the African perspective and worldview. To a large extent, this mode of dealing with Africa can be linked to its colonial and neo-colonial subjugation. If we are to take seriously the move within the accounting academy to open up accounting and to decolonise the curriculum and research, then three movements are required in respect of Africa.

First, there is a need to reach into Africa's *past* – to understand its heritage and experiences, including difficult aspects such as slavery and colonisation – in order to learn lessons for the future. Accounting academics can contribute to this by focusing attention



on: (i) understanding accounting in Africa's ancient past, e.g., in the Egyptian, Mali, Ethiopian, Benin empires. (ii) understanding the role accounting played in facilitating the slave trade and colonisation of Africa, including the role played by companies like the Royal Niger Company, Imperial British East Africa Company, etc. (iii) understanding traditional forms of accounting and finance which existed prior to colonisation and how these were displaced or adapted to fit in with the imported forms of accounting.

Second, there needs to be a focus on the *present* – to understand the African identity and present reality. Accounting academics can contribute by (i) paying attention to the African worldview, its impact, and implications for the type of accounting, which is practiced in Africa (e.g., exploring how the African worldview has shaped the localisation of Western accounting and its implications). (ii) drawing on African ethical and philosophical systems/frameworks such as Ubuntu in making sense of and framing studies set in an African context.

Third is a reach into the *future* – to develop solutions, which will enable Africa to reach its full potential. What is required of accounting academics is to draw on the lessons learnt from our engagement with the first two movements in developing solutions for the future. Possible directions include: (i) embedding sustainability and the SDG agenda into national and corporate planning; (ii) developing systems of governance, accountability, and transparency suited to the African context which can drive just and efficient utilisation of human and natural resources for growth and development; (iii) providing structural platforms and support for research on Africa.

### **Latin American bases for opening up accounting spaces (Silvia Pereira de Castro Casa Nova and Paula Navarro Pérez)**

Latin America is a diverse space, often perceived as distant, sometimes seen as uniform, but the stage of so many different struggles. So, we would like to begin by stating the impossibility of speaking of Latin America precisely because it is constituted by so many and so diverse realities.

Accounting research from/towards/in Latin America has been relatively scarce in the international scenario when considering academic journals. Several factors explain this, but one that cannot have influenced this relative silence is the profusion of theoretical contributions from the region. As the land of Aníbal Quijano, Nina Paccari, Paulo Freire, Conceição Evaristo, Walter Mignolo, Lélia González, and Sueli Carneiro, among others, Latin America has solid bases to offer its contribution to the most relevant discussions we face nowadays.

This lack of creation and dissemination of knowledge in the accounting area can be attributed to many aspects of the Latin American culture in academia and business. We tend to believe that our companies and universities should assimilate into the Global North, so we try to teach accounting from Anglo-Saxon perspectives, with orthodox knowledge models created for developed economies, and even with textbooks that have little to do with our language and context. We owe future generations greater academic and theoretical development in the accounting field; we owe them a critical accounting that seeks to recognise our particularities as a region and the singularities of each of the countries that comprise Latin America and that aims to satisfy the claims of our societies.



In order to materialise this movement of resumption and valorisation of the accounting knowledge generated from/towards/in Latin America, it is urgent to address some challenges. The first is the consolidation of a research network that values its theoretical bases and contexts. The second is that this network should be constituted as a multicultural, multilingual, and intergenerational space. The third is that we should be able to build bridges with other communities and research networks that share the same interests and values so that our actions do not become insular. The fourth is to continually nurture a movement to strengthen diversity in research, be it paradigmatic, epistemological, methodological, and/or thematic. Overcoming these challenges can only be achieved if we are able to reclaim and honour our ancestral knowledge bases – which are multiple and varied – transforming what has been mobilised to stigmatise us into something that strengthens us, that is our base of resistance/existence.

### **Asian voices (*Yi Luo and Charles H. Cho*)**

There is a long history of violence and discrimination against Asians in western societies (Zesch, 2012). The COVID-19 pandemic has exacerbated such bigotry, resulting in a surge in Sinophobia and hate crimes against Asians in countries such as United States (Jeung et al., 2021) and Canada (Zhang et al., 2020). Furthermore, the model minority myths (Yi & Museus, 2015) portraying Asians as successful minorities in western societies “delegitimizes the challenges these people face, perpetuates assumptions that they do not require resources and support, and it often renders [Asians] invisible in research, policy, and practice” (Museus & Kiang, 2009).

While the recent surge of hate crime against Asians has been recognised in the “official narratives” (c.f., Covid-19 Hate Crimes Act; Government of Canada, 2021), the corporate world has remained silent and inactive in the face of both long-standing, outrageous crimes against Asians and the model minority myths that deprives Asians of legitimacy to voice their challenges (Zheng, 2021). In the accounting academy, despite and in stark contrast to the increasing Asian presence (Cho et al., 2008), there has been no voice, let alone any action, in response to either the hate crimes against Asians, Sinophobia, or the model minority myths that suppress Asians. We call for the following actions to promote Asian voices in accounting academy:

First, the accounting academy needs to recognise the prevalence of anti-Asian crimes and Sinophobia. The accounting academy needs to recognise that both anti-Asian crimes and Sinophobia are racism against racialized minorities.

Second, the accounting academy needs to recognise that the model minority myths create an “expectation gap” between the harsh reality faced by Asians and the successful minority image fabricated by society.

Third, we call for the accounting academy to actively promote research on the lived experience of the Asians in the accounting profession and the accounting academy, to give a voice to Asians and to start our understanding of this group’s experience.

Fourth, the accounting academy needs to actively engage with Asian communities, from undergraduate Asian accounting students, to PhD students, to tenured and tenure-track Asian faculties who may suffer from both the anti-Asian crimes in their personal lives and the model minority myths in their professional lives.

## Accounting for the defense industry (*Matthew Sorola and Caecilia Drujon D'Astros*)

The intersection of accounting and war has helped illustrate how accounting is used to harness and control the impact of military force on social and political life (Chwastiak & Funnell, 2010, p. 147; Funnell, 2006). As a socially constitutive rationale that is subject to subjective political interests (Chwastiak, 2006), accounting normalises violence (Chwastiak & Lehman, 2008), facilitates “administrative evil” (Dillard & Ruchala, 2005), and “dehumanises” war (Chwastiak, 2015) by imposing a reductionist framing to determine the “costs of war” (Chwastiak, 2008). These insights are often explored within the historical context of war as conflicts scattered across time, but these events are not as disconnected as they may seem. There exists a global industry that serves to propagate death and destruction.

A global response to climate change, income inequality, and ecological collapse is still under development, but consensus has already been reached on the need to increase defense industry spending (Deloitte, 2021, p. 4). The irony embedded within these spending priorities exists in many Western economies. Consider the United States Department of Defense (DoD), which has a budget larger than the next ten countries combined. The DoD is not only the single largest producer of greenhouse gases (GhG) in the world (Crawford, 2019), but the eight wars on “terror” launched since 2001 have displaced 37 million people (Vine et al., 2020); which only exacerbates climate change concerns (Bebbington et al., 2020) and social tensions about a “migrant crisis” (Agyemang, 2016; Pianezzi & Ashraf, *forthcoming*). The “business of war” is also not just relegated to national militaries but reflects an increasingly intricate network of “operational contractors” (Cancian, 2019) that enjoy diminished levels of accountability as the industry moves beyond the purview of what little public oversight exists (Peltier, 2020).

The utilisation of resources for war has profound consequences in terms of both Human suffering and ecological degradation, and accounting is central to rationalising this industry (Funnell, 2006). Researchers should look to approach the defense industry as a power-laden context in which to explore the socio-political implications of accounting. Statements like SFFAS56 (FASAB, 2018), the procurement of rare earth minerals for munitions, the use of prison labour to produce combat armour and textiles, or the (mis)-treatment of veterans returning from war are issues that lend themselves to the existing skill set of accounting research. Mirroring efforts in controversial industries such as the extractives, researchers should work to develop insights that move beyond the secrecy, corruption, and conflict that is embedded within the defense industry.

## Feminism (*Andrea M. Romi*)

Despite the belief by some that womxn<sup>2</sup> earn less for the same jobs; are inequitably represented in executive-level positions; provide significantly disproportionate domestic duties; and experience stigmatisation and devaluation in the workplace when providing life to another humxn, as a completely coincidental aspect of our existence, we know

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<sup>2</sup>Within the feminism section, I rely on this alternate spelling of womxn (as well as humxn and femxle) as a gender-inclusive expression, inviting and including individuals identifying as genderfluid, genderqueer, gender non-conforming, non-binary, etc. I reject socially determined linguistic traditions defining all individuals by a male norm.

this is not the case. Instead, womxn (including womxn of colour, trans womxn, lesbians, queer, gender queer, poor, and womxn from the Global South, etc.) understand the systemic and structural obstacles to their success. While the word “feminism” is stigmatised and significantly misrepresented, according to bell hooks (2015, p. 1), it has always been a movement to end sexism, sexist exploitation, and oppression by both womxn and men – nothing more, nothing less. However, this is not a small feat, as evidenced by continued inequities centuries after womxn began fighting for equality. Feminism has a long history, yet scant representation, within the accounting literature. As a powerful tool for influencing social change, accounting academics have ample opportunity to address feminism – several potential ways forward are offered below and centre on the importance of accountability within the social accounting realm.

First, activism has predominately been represented by “white, middle-to-upper class” feminist movements. White womxn and white researchers must learn the art of active listening, where those with privilege are not prioritised, and the views, opinions, and ideas of underrepresented and marginalised groups are allowed agency, decreasing the likelihood of inequitable power, and interlocking oppressive system reproduction (Russo, 2019). In other words, intersectionality, and representative voices of those facing the greatest oppressions should be central in social accounting research.

Second, we must recognise, appreciate, and celebrate feminist methodology, where the lived experiences of marginalised womxn inform and shape our studies. We need to challenge the elements of inequality and the excessive rationalisation associated with conventional (i.e., white, patriarchal) social scientific methods and theoretical frameworks by incorporating womxn’s lived experiences. Feminist methodology incorporates silenced or ignored voices, those most likely to recognise gaps in interviewee responses, allowing for the consideration of nuanced meanings behind words expressed, contrary to the ideal of the detached, value-free approach (Stacey & Thorne, 1985).

Finally, by incorporating active listening, providing agency to marginalised femxle voices, and recognising the significant insights potentially gained from the lived-oppressive experiences of researchers, social accounting might progress in a more efficient way toward understanding and establishing the role of accounting in dismantling systemic oppression and facilitating gender equality.

### **Queer accounting (Alessandro Ghio, Nicholas McGuigan, and Lisa Powell)**

Queerness. Often used to represent LGBTQI+ identities, in a broader context, queerness represents an “alternative to the norm”. In our call to arms to queer accounting, we draw upon both specific references to sexuality and broader meanings of queerness in relation to norms. We thus first call for the dismantling of heteronormativity in accounting. Second, we call for a broader queering of accounting through anti-normative and anti-categorical critique. In this wider Manifesto, we distil the idea of queering accounting throughout four sites: accounting technique, accounting profession, accounting pedagogy, and accounting research.

We call for the queering of accounting technique. Moving beyond the reductive, binary, financial focus of accounting practices to embrace complexity and fluidity. In



**Figure 1.** Queering accounting sites.

doing so, we see the limitations in numbers and advocate for new and creative ways of representing diverse realities. In queering the accounting profession, we encourage accounting professionals to be open to diverse perspectives, new ways of engaging and humanistic ways of being professional. Calling for an opening up and connectedness across the profession that fosters greater diversity and a more holistic, integrated mindset. In queering accounting pedagogy, we shine a light on the hidden curriculum to provide opportunities for challenging heteronormative discourse. We advocate for the queering of pedagogical techniques to envisage new ways of learning and to reimagine the nature of accounting classrooms. In doing so, we call for the opening of space in accounting education for all voices to be heard. Through queering accounting research, we urge researchers to engage with queer voices and identities in accounting. We further call for the queering of research practice, opening up accounting research to queer methodologies and non-normative research frameworks and forms of dissemination. Figure 1 provides a visual representation of the multiple accounting sites we call to queer.

We encourage the reader to explore their own interpretations of accounting technique, accounting profession, accounting pedagogy, and accounting research through the lens of queerness. Deconstructing existing worldviews and reconstructing their own unique narratives. In this way, we can develop foundations for greater diversity within accounting.

### **People with disabilities (*Andrea M. Romi and Lex Frieden*)**

People with disabilities (PWD) represent an autonomous and self-determined group, fighting for their political and legal rights, social and cultural legitimacy, and acceptance. Gaining global attention throughout the 1970's social activism campaigns, the disability movement hearkens to the phrase "Nothing About Us Without Us". PWD are adamant about speaking for their own self-interests, generally viewing non-disabled representation as patronising and counter to their goals of self-advocacy and independence.

Despite decades of advancements for PWD, many obstacles remain and are geographically diverse. Specifically, systemic inequities with respect to lower incomes, lower educational attainment, lower rates of employment and higher underemployment, isolation from independent living and full community immersion, and stigmatisation. Unfortunately, across the globe, what constitutes a disability remains fragmented and inconsistent, increasing difficulties in researching the issues of PWD.

Going forward, we must focus on the role of accounting in facilitating the goals of PWD. To that end, the following are suggestions:

First, authorship on PWD studies should include individuals with firsthand disability experience (minimally as a consultant, if not a direct author) and focus on the personal experiences of PWD to inform research (e.g., Duff & Ferguson, 2012).

Second, accounting has further marginalised and stigmatised PWD by processing, recording, classifying, and communicating their involvement in state social welfare programs (Walker, 2008) - we must also focus on ways accounting might help to overcome these oppressions.

Third, as with many forms of discrimination and oppression, change often results from social movements. Given its social movement roots, researchers should explore the impact of these movements on the rights of PWD, the unique nature of these movements, and the significance of accounting in their development, implementation, and success/failures.

Fourth, COVID-19 has advanced both the options for remote work and remote healthcare, two obstacles important to PWD - systemic issues that remain difficult to overcome. Research focused on the impact of these exogenous changes to PWD lives is crucial.

Fifth, the negative and illegal experiences of PWD are significantly underreported. For example, ride-sharing apps do not allow for indications of disability (e.g., wheelchair, service animal) when scheduling transportation. How might accounting provide a more efficient and effective reporting campaign and mechanism for those experiencing discrimination?

Finally, the rapidly aging population ensures the expansion of the PWD demographic, increasing society's need, and accounting researchers' opportunity to determine ways to dissolve obstacles to their freedom and fully immersed lives.



## 21<sup>st</sup> Century class and labour perspectives (*Christine Cooper and Stewart Smyth*)

In 1997 Cooper observed, “... a large group—the working class—has to date been denied a voice in the accounting literature” (1997, p. 35).

This observation remains valid today, with few accounting academics developing class-based analyses. We posit that class-oriented accounting research remains important for understanding and overcoming confusion surrounding changes to capitalism. For example, the off shoring of some production (including accounting information, audits, data processing) from developed to developing economies.

There have been complex changes in the working class. Developed economies have seen the proletarianisation of jobs previously considered middle class/professional, coupled with dramatic increases in the number of women workers and workers of colour. And neoliberalism has increased precarious work and decreased the influence of traditional collective bargaining processes. This has been coupled with an ideological onslaught that seeks to erase labour as a category of analysis, claiming we are all entrepreneurs now.

However, contrary to the disappearing working class thesis (a profoundly Western-centric perspective), the working class is more populous globally today than at any other time in human history, with the formation of large industrial and manufacturing working classes in East Asia and the global south.

The forms of capitalism shift and mutate – but their substance remains the same. What is enduring and specific to capitalism is the forces and relations of production. Therefore, class changes but does not disappear (Eagleton, 2011).

We recognise that the outcomes of class exploitation – wealth/income inequalities, multiple manifestations of poverty, precarious employment, forced labour, and modern slavery – remain bleakly present and widespread across the world.

Based on this class-based orientation, we propose the following illustrative/essential research agenda:

- (a) to foreground the voices and experiences of workers in the accounting industry and those workers who continue to experience the effects of accounting-based decisions.
- (b) to highlight the use of accounting information by trade unions, including organising strategies and successful recognition/rights campaigns.
- (c) to understand workers as active participants who have agency and the capability to challenge/change social structures, including the possibility of emancipatory change.
- (d) to explore the impact of automation, precarious work, and artificial intelligence on class formation/identity and the organised labour movement.
- (e) to examine exploitative practices (including forced labour) and develop deeper theoretical understandings (including the labour theory of value).
- (f) to understand the class perspectives on, and necessity to oppose, all forms of oppression (gender, sexual orientation, ability, race, and religion, etc.).
- (g) to address the post-pandemic world, including accounts of essential/non-essential work, home and remote working, the digital divide.
- (h) to understand capitalism (as a whole and contradictory system) and accountings’ various roles within it.

## Accounting and prefigurative politics (*Caecilia Drujon D'Astros and Matthew Sorola*)

Accounting researchers can play a major role in making a new world “imaginable”. While prior accounting research has expressed a similar sentiment, we revisit this idea to draw attention to a “prefigurative” political approach. *Prefiguration* refers to “the embodiment, within the ongoing political practice of a movement, of those forms of social relations, decision-making, culture, and human experience that are the ultimate goal”. (Boggs, 1977). It entails experimenting with alternative social relations in the present that reflect the kind of society we want to live in (Graeber, 2014; Yates, 2015). Expanding from critical work and breaking with (conscious or unconscious) patterns of reproduction of domination, prefigurative thinking in both research and teaching can manifest change in the accounting profession and beyond (Gordon, 1966).

Key to a prefigurative approach is the need to address problems now, rather than waiting to deal with them once other changes have come to fruition. This means that as we articulate a more pluralistically democratic vision of the future (Brown et al., 2015; Dillard & Vinnari, 2019; Gallhofer & Haslam, 2019), we must begin to embody that change now. Practically applied within research, a prefigurative approach focuses on organisations, movements, networks, and projects that embody desirable coordination of collective action (Bryer, 2014; 2020) or experiment alternatives to existing forms of coordination (Barthold et al., 2018). Though accounting researchers cannot limit themselves to producing critical insights on the work of others, it would also be arrogant to think collective action is simply waiting for us to change course. This is to say that engaging in action research, developing transdisciplinary networks, and disseminating insights beyond academic journals (see more on this in the next section) are all immediate steps that accounting researchers can take to adopt a prefigurative approach. However, these are but small parts of the larger process(es) by which social change is pursued.

A prefigurative approach to social change must also recognise the power embedded in the classroom. Accounting classes are part of the core curriculum in most business schools, meaning that opening up and broadening out the way accounting is understood, and changing the way we teach, can have an impact beyond just accounting majors. While these efforts may have once been considered niche, the profit motive is under increased scrutiny, and sustainable business practices are in fashion. A prefigurative approach to accounting education should aim to liberate imaginative forces and develop critical thinking (Chabrak & Craig, 2013; Coulson & Thomson, 2006), which would facilitate changes that are already well underway.

## Engagement and impact (*Charles H. Cho, Erica Pimentel and Yi Luo*)

Many universities have morphed into echo chambers wedded to H-indices over scholarly engagement. This begs the questions: how did we get here, and what can we do about it?

Because of the (dysfunctional) journal ranking system (created by academics), researchers tend to choose their topics without consultation from those “on the ground” and instead focus on topics that are most likely to be published in so-called “top” journals.



This drives academics to publish their work in paywalled outlets that are inaccessible (Tourish, 2020) to those who could truly benefit from these academic insights. By staying in their ivory tower, many academics avoid engagement with practitioners, policymakers, and other stakeholders, which undermines the relevance of scholarly research altogether.

We, therefore, propose three pillars to shake up this outdated model and mindset.

#### *Creating opportunities to engage with the field*

We encourage academics to get their hands dirty by finding opportunities to engage with practitioners and policymakers in their field. While many programs exist to put academics in the field,<sup>3</sup> few academics participate in them. We urge academics to immerse themselves in the business and management world as this will allow them to identify pressing issues in the field and test potential solutions as they arise.

#### *Changing the medium for research dissemination*

One of the major issues is that paywalled scholarly journals are the main outlet for academic research dissemination. We encourage academics to find new media to share their work more widely. This means being active on social media, in the press, and on other online fora, and translating academic research into journalistic articles (The Conversation, 2021).

#### *Finding new ways to measure scholarly impact*

More scholarly engagement will inevitably be driven by incentives. Evaluations and impact are based on publications in so-called “top” journals and citations in these same outlets. Academic incentives need to expand to include impact *outside* the scholarly community (Wickert et al., 2021) to provide a more holistic view. Improving scholarly engagement will improve the quality of scholarly work – leading to broader and better impact.

Ultimately, we encourage academics to reengage with this spirit of scholarly contribution as a first step in revitalising scholarly engagement practices. As academics, we have an opportunity, indeed an obligation, to bring our work to the world (Hoffman, 2021, p. xiv).

### **Solidarity and empowerment for fundamental change in accounting: An early career researcher (ECR) and PhD student perspective (Julie Bernard and Matt Sorola)**

Over 30 years’ worth of reasons has identified numerous flaws in the current academic system: “publish or perish” (Benninghoff, 2011); journal and university rankings (Adler & Harzing, 2009); managerialisation of higher education (Gray et al., 2002); high-pressure doctoral programs (Ashcraft, 2017; Skakni, 2018); as well as mental health issues stemming from anxiety, and depression (Custer, 2019; UCU, 2016). Research on work-life balance (Pigeon, 2016), resilience (Brewer et al., 2019), and academic identity development (Gardner, 2008; Inouye & McAlpine, 2019) contradicts

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<sup>3</sup>The FASB Post-Doctoral Fellowship Program (FASB, 2021), the SEC Academic Fellowship (US SEC, 2021) or the Academic Advisory Committee of the Accounting Standards Board in Canada (AcSB, 2021) are examples of such programs.

the identity imposed by the doctoral environment and is reinforced via training to become “productive” academics (Panozzo, 1997). Strategic publication, networking, and grant writing have little to do with intellectual pluralism (Parker & Guthrie, 2009) but have become central to an academic career (Raineri, 2013, 2015). These concerns have been normalised as an apathetic “small-talk” that permeates academic life. They maintain the status quo, be it of necessity or familiarity, and propagate its shortcomings.

PhD students and ECRs are starting their careers in a time of immense social and environmental change (Bebbington et al., 2020) that is also challenging various social institutions, like academia. PhD students and ECRs need to critically engage with this reality, particularly as they accrue administrative power and legitimacy. This is not a call for incremental change; rather, it is about fundamentally changing academic norms and practices. This can mean pushing boundaries and building an academic community that embodies new priorities, wherein constructive reviewing, networking beyond institutional accreditation and hegemonic languages, and openness to pluralist forms of knowledge production and pedagogy are normalised. However, this empowerment must also address the entitlement of our positions as members of business/management schools, meaning we must work to transcend the boundaries of an institutional “business case” for research and education. More broadly, it means (re)building and empowering an academic community that can overthrow a fundamentally flawed system that only seems capable of avoiding reform.

Although PhD students and ECRs need to drive this change, they cannot do it alone. Solidarity is needed between all academics to facilitate the empowerment being discussed. This might be leveraging the institutional power and legitimacy to open up discourses for new ideas in teaching and research (Gendron, 2008) or co-constructing projects with those who are just starting their careers. It may also mean breaking down the façade of academia by vocalising its flaws in ways that do not reify them as the price of entry (Vinnari, forthcoming). Regardless, we must build power and transform academia as we confront grand challenges together as a community.

## A journey

It's a journey ... that I propose ... I am not the guide ... nor technical assistant ... I will be your fellow passenger ...

Though the rail has been ridden ... winter clouds cover ... autumn's exuberant quilt ... we must provide our own guide-posts ...

I have heard ... from previous visitors ... the road washes out sometimes ... and passengers are compelled ... to continue groping ... or turn back ... I am not afraid ...

I am not afraid ... of rough spots ... or lonely times ... I don't fear ... the success of this endeavor ... I am Ra ... in a space ... not to be discovered ... but invented ...

I promise you nothing ... I accept your promise ... of the same we are simply riding ... a wave ... that may carry ... or crash ...

It's a journey ... and I want ... to go ...

Nikki Giovanni, 2007

As highlighted in the poem above, we desire to be co-strugglers in fighting societal inequities and oppressions, not the experts on the appropriate approach or solutions.

This remains a starting point – a call to action. Much of accounting (and management) academia is culpable in perpetuating these inequities and oppression; therefore, it is our responsibility to help facilitate their end. To invoke the inspiration of Angela Davis, in an oppressive society, it is not enough to be non-oppressive; we must be anti-oppressive. This will not be an easy journey for any of us, but we are overdue to change our situation actively. We must stand up and draw attention to these issues. We call on researchers, editors, journals, funders and university leadership to alter the academic culture and structures causing and preserving our current model.

We are not alone—there have been recent strides indicating some initial shifts, whether it be accreditation bodies explicitly addressing attention to and evaluation of societal impact in research and engagement as part of new accreditation standards (AACSB, [2020a](#); [2020b](#)) or global academic publishers shifting their focus to “real impact” as a way to change traditionally measured research quality by supporting meaningful real-world impact (Emerald Publishing, [2019a](#), [2019b](#)), or journal-quality-determining organisations including important societal issues within their methodology (e.g., water management, sexual harassment, climate change, the flight of refugees) (ABDC, [2020](#))). We might need to partner with these organisations to press the boundaries of accounting academic research further. We will undoubtedly need to deepen our engagements with an array of civil society organisations and social movements.

We hope our Manifesto inspires each one of you to expand your minds, your hearts, your co-authorship teams, and your topics in a more inclusive and impactful way. Accounting has consistently been recognised as a mechanism capable of social change – let us all grow in community accountability and work to make the world a more equitable, safe, and inclusive space. In short, an emancipated world. This will be a journey, and we want to go! Be brave.



Artwork created by Jamie Dean - CPA and artist.

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