



ELSEVIER

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

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

If critique is unsustainable, what is Left? A commentary on Bigoni and Mohammed

Jonathan Tweedie

Alliance Manchester Business School, United Kingdom

ARTICLE INFO

Keywords:

Critique
Capitalism
Sustainability
Resistance

ABSTRACT

Critical perspectives on accounting are not weapons for assaulting capitalism, they are tools which nourish and sustain it: this is the polemic contention of Bigoni and Mohammed. In this commentary, I examine this provocation, exploring its theoretical grounding in the work of Deleuze and Guattari. I suggest that Bigoni and Mohammed's argument overstates the durability of capitalism, making it appear irresistible, inevitable, and supernatural. Though it may *appear* irresistible, I argue that we must see capitalism as a contingent, contestable, historically specific way of life. Human beings can live and have lived in many other ways. Paradoxically, in casting radical doubt upon the seemingly unquestionable value of critique, Bigoni and Mohammed exemplify the value of and need for truly critical thought.

Bigoni and Mohammed's (2023) paper should shock you. It may very well annoy or irritate you. Above all, this is the point: to grab your attention, to make you think. In my experience, to suggest that *capitalism* is unsustainable is now a relatively uncontroversial idea. Suggesting that *critique* is unsustainable is not. This is the radical provocation posed by Bigoni and Mohammed. It is one that we should take seriously, not dismiss out of hand because it appears extreme. In this sense, Bigoni and Mohammed's argument challenges the very identity and ethos of the critical accounting project and *Critical Perspectives on Accounting* itself. That such an article should appear in *CPA* is something to be celebrated. Openness to robust debate and reflection over foundational issues in the field is a clear sign of good intellectual health.

This said, Bigoni and Mohammed's central claim is a disturbing one. In short, they argue that critique does not damage capitalism, but that it sustains and nourishes it. For Bigoni and Mohammed, critical perspectives are not merely ineffective, they are "tools for ensuring the continued success and flourishing of capitalism, and by proxy, the unsustainability of life on planet Earth" (2023, p. 2). Understood in this way, critical perspectives (on accounting) are not adversarial to capitalism, they are identical with it: "capitalism is not fazed by critique. *It is critique*" (2023, p. 7). This theorisation of the role and prospects of critique is derived from [Deleuze and Guattari's *Anti-Oedipus* \(1983\)](#). Bigoni and Mohammed explain that for Deleuze and Guattari, capitalism is unique as a form of society insofar as it operates by liberating flows (of money, of goods and services, of people, even of bodily fluids) as opposed to restricting or confining flows.

We could take issue with the claim that capitalism "liberates flows" in an empirical sense. Capitalism is *very* good at building both material and symbolic walls to restrict the flow of certain "undesirable" people, such as refugees, racial minorities, the poor, workers, and so on ([Brown, 2010](#)). However, this is not what I intend to do in this commentary. Rather, we should consider the implications of this argument on its own terms. Thus, following Deleuze and Guattari, where capitalism operates by liberating rather than containing flows, it then subordinates these flows to its own axioms. In other words, capitalism absorbs that which is different to itself *into* itself

E-mail address: Jonathan.Tweedie@manchester.ac.uk.

<https://doi.org/10.1016/j.cpa.2023.102597>

Received 23 March 2023; Accepted 26 March 2023

1045-2354/© 2023 The Author. Published by Elsevier Ltd. This is an open access article under the CC BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/4.0/>).

and then subjects this to its own rules. In so doing, capitalism continually exceeds its own prior limits. As [Bigoni and Mohammed \(2023, p. 6\)](#) explain, “Thought of in this way, capitalism has no ‘outside’. It will continually surpass any limit”. Crucially, this implies that capitalism will interiorize critique of capitalism, it will make its own critique part of itself.

For Deleuze and Guattari, critique of capitalism is rather like being caught in a fight where every punch landed on your opponent makes them stronger, not weaker. In short: “Critique will only ever further capitalist aims” ([Bigoni & Mohammed, 2023, p. 7](#)). Not content with merely demolishing any idea that we might win the fight against capitalism via critique, [Bigoni and Mohammed \(2023, p. 7\)](#) go on to claim that we actually enjoy this state of affairs! Critique as an activity functions as a kind of “release”, a “catharsis”, a form of what [Marcuse \(1964\)](#) called “repressive desublimation”. Critique is our way of fighting the good fight. Critique is our route to a good night’s sleep. At the end of the day, we can turn off the lights knowing that even though nothing changed, and no-one listened, we did our best!

Quite rightly, Bigoni and Mohammed move on from this claim by asking: “what do we do now?” This may be in poor academic taste, but given the forcefulness of their argument, I feel like the more appropriate question to ask at this point is “*what the fuck do we do now?!*” Once you have claimed that critique is unsustainable, this becomes a very, very difficult question to answer. Suggesting anything that is different from or oppositional to capitalism as currently constituted starts to look a hell of a lot like critique or resistance... and if we go along with Deleuze and Guattari, this will of course be interiorized by capitalism. In other words, any solution you propose is immediately strangled by the initial argument that capitalism absorbs critique. Admittedly, this point is not lost on Bigoni and Mohammed. Perhaps this is what leads them to propose a strategy they explicitly describe as “an impossibility” (2023, p. 9). Inspired by Deleuze and Guattari, they propose the task for critical accountants is to develop a “post-capitalist accounting”. This post-capitalist accounting, they say, must “be developed in secret, as a dissociation, as a mad delirium of which no one is aware; a conspiracy” (2023, p. 9).

As amusing as I find the idea of proposing an impossible strategy in answer to the question of “what do we do now?” (I can almost feel the blood boiling among more pragmatically inclined colleagues!) there is something deeply disturbing about this. Shortly before suggesting this self-declared impossible strategy, [Bigoni and Mohammed \(2023, p. 8\)](#) make the shrewd observation that “sustainability unironically does precisely what it said that it would”, i.e., it “ensures the continued ‘sustainability’ of capitalism itself as it continues inexorably on a trajectory towards global ecological collapse”. In many ways, the notion of engaging in a “mad delirium”, “a schizophrenic process”, to develop post-capitalist accounting starts to look equally “unironic”. Capitalism drives us mad, and, in our despair, we think that this madness is an effective strategy for confronting it. Loony Left indeed!

A healthy degree of despair may well be a logical response to our contemporary predicament. Despite decades of coordinated political action and resistance, capitalism and the myriad inequalities, injustices, and planetary destruction that it harbours seem as entrenched as ever. Capitalism appears to outlast terminal crisis after terminal crisis, erratically lurching on, undead in zombie-like ([Peck, 2010](#)), vampiric form ([McNally, 2011](#)). In this respect, gloominess over the prospects for critique is well founded. Understandable though this malaise is, it is quite a leap to theorise that capitalism absorbs and recycles all critique to perpetually strengthen itself, as Deleuze and Guattari do. Ultimately reproducing the very historical determinism they seek to eschew, Deleuze and Guattari give capitalism super-powers, they make it look totally immune to critique and, in the end, undefeatable, inevitable, and supernatural. Bizarrely, they theorise the workings and durability of capitalism in ways that even the most extreme orthodox neoclassical economic theorists could only dream of.

In the extremely unlikely event that two French philosophers discerned The Truth about the course of historical development under capitalism in a single book written in 1983, it is high time that we abandon any kind of Left-wing aspirations for other worlds and merrily busy ourselves with far more important matters like binge-watching Netflix or posting a perfect rendition of the latest TikTok craze. We need not look far, however, either in theory or in history, for competing perspectives that emphasise capitalism’s contingency, fragility, and historical peculiarity. Indeed, there are many who recognise capitalism’s destructive force without hailing it as indestructible. [Marx and Engels’ poetic assertion in the Manifesto \(1848\)](#) that capitalism spawns its own gravediggers may have hewed towards the deterministic idea that capitalism’s defeat was inevitable, but this swaggering political rhetoric was underpinned by a rigorous body of work that sought to demonstrate capitalism’s instability in more analytical terms. More contemporaneously, [Nancy Fraser \(2022\)](#) trades graveyard metaphors for culinary ones, arguing that capitalism undermines its conditions of existence by devouring its own foundations: labour, nature, care, and democracy. For Fraser, in gorging itself on the very things that enable its existence, the capitalist system acts like the ouroboros, a self-cannibalising snake that eats its own tail. [Terry Eagleton \(2011\)](#) reminds us that capitalism is not a naturally occurring object but a “historically rather recent phenomenon”, a point explored in great depth by [Graeber and Wengrow \(2021\)](#), who contextualise life under capitalism as just one moment within 30,000 years of messy, non-linear human social development. We could continue to cite example after example in this vein, but the point is this: there are many other ways that human beings can live and have lived other than under capitalism.

Even though I disagree with the central argument of Bigoni and Mohammed, or perhaps even *because* I disagree with this, I think that their article is a very important and timely piece of work. As a polemic, provocative piece, it urges us to rethink things that we take for granted and to defend the value of critique, something that we would intuitively think needs no defence. Aside from this, Bigoni and Mohammed’s article is also a welcome break from the intellectual convolutions and heavy caveating that are so often used to look clever or avoid offending (senior) colleagues; their argument is stated simply and boldly, something that should be applauded. We should follow their example and aim to have more direct confrontations, more robust exchanges of ideas and opinions. Above all – and wonderfully paradoxically – just as they are declaring its unsustainability, by challenging our existing ways of thinking and urging us to look at the world anew, Bigoni and Mohammed exemplify the value of and need for truly critical thought.

Declaration of Competing Interest

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

Data availability

No data was used for the research described in the article.

References

- Bigoni, M., & Mohammed, S. (2023). Critique is unsustainable: A polemic. *Critical Perspectives on Accounting*. <https://doi.org/10.1016/j.cpa.2023>
- Brown, W. (2010). *Walled States, Waning Sovereignty*. Brooklyn, NY: Zone Books.
- Deleuze, G., & Guattari, F. (1983). *Anti-Oedipus: Capitalism and Schizophrenia*. Minneapolis, MN: University of Minnesota Press.
- Eagleton, T. (2011). *Why Marx Was Right*. London: Yale University Press.
- Fraser, N. (2022). *Cannibal Capitalism: How Our System is Devouring Democracy, Care, and the Planet – and What We Can Do About It*. London: Verso.
- Graeber, D., & Wengrow, D. (2021). *The Dawn of Everything: A New History of Humanity*. London: Penguin.
- Marcuse, H. (1964). *One Dimensional Man: Studies in the Ideology of Advanced Industrial Society*. Boston, MA: Beacon Press.
- Marx, K., & Engels, F. (1848). *The Communist Manifesto* (S. Moore, Trans 2015 ed.). London: Penguin.
- McNally, D. (2011). *Monsters of the Market: Zombies, Vampires, and Global Capitalism*. Leiden: Brill.
- Peck, J. (2010). Zombie neoliberalism and the ambidextrous state. *Theoretical Criminology*, 14(1), 104–110.