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Oppressed by consumerism: The emancipatory role of household accounting

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ABSTRACT

This paper investigates the role of household accounting in mitigating the oppressive force that is consumerism. Accounting helps to educate a community of families, allowing them to achieve a more restrained, just, and happier life. In this paper, the case study approach was used, and an in-depth analysis of an Italian community of families called the "Reports of Justice" was conducted. These families use accounting spreadsheets to view, analyze, and reallocate their expenditures toward more sustainable products. In this way, these families could observe an emancipatory change in progress and reflect on it. Additionally, by sharing reports and engaging in open discussions on accounting within local groups and other meetings, the whole community learns to achieve a more sober and just lifestyle, as opposed to a consumerist one. The paper shows how a community of families can learn to mitigate consumerism's negative impacts through a process of problematization and praxis. The results are explained by relying on a Freirean-based theoretical approach. Accounting acts as a dialogic and mobilizing codification that codifies familial changes and helps achieve a transformational praxis. The paper is thus one of the first real-life examples of accounting's contributions to responsible, sustainable consumption outside the corporate arena in a neglected micro-level context.

1. Introduction

It is clear that whoever drafts a Report of Justice is resisting consumerism; this quantification makes you the ruler of your own choices. Society at large is running in the opposite direction. [...] The political message is that another system is possible. (Respondent 12)

Consumerism is, without a doubt, one of the peculiarities (and concerns) of modern society (e.g., [Baudrillard, 2010](#); [Bauman, 2007](#); [Giroux, 2020](#)). Since consumption is regarded as the engine of developed economies, it is not surprising that it characterizes our daily behaviors and affects our social status ([Etzioni, 2004](#); [Smart, 2010](#); [Wattanasuwan, 2005](#)). Consumerism is an example of negative social control and oppression ([Boström, 2020](#); [Cova & Paranque, 2018](#)). Indeed, a consumer society excludes those who do not obey the commandment to buy what advertisements (and the majority of customers) suggest ([Baudrillard, 2010](#); [Wattanasuwan, 2005](#)). Scholars have highlighted the potential adverse environmental and social effects of consumerism (e.g., [Brown & Vergragt, 2016](#); [O'Sullivan & Kraisornsuthasinee, 2020](#); [Smart, 2010](#)) and the important role of education in mitigating these effects ([McGregor, 2005](#); [Sandlin & McLaren, 2010](#)). However, accounting's contribution to responsible, sustainable consumption is an entirely unexplored area, even though sustainable consumption is one of the 17 United Nations Sustainable Development Goals (SDGs). More specifically,

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UN SDG 12.8 seeks to achieve, by 2030, the following: “that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature” (United Nations (2020), 2020). Consumer empowerment is also regarded as one of the most powerful influences on corporations’ decisions to engage in responsible behavior (Brown & Vergragt, 2016). Grassroots movements of conscious, critical consumers are growing worldwide (e.g., Butzlaff & Deflorian, 2021; Lekakis & Forno, 2017; O’Sullivan & Kraisonsuthasinee, 2020), but the role of accounting in their emancipation (and education) process has not yet been analyzed. This study seeks to fill this recently recognized significant gap (see Rodrigue & Romi, 2022) by investigating how the emancipatory potential of household accounting occurs vis-a-vis consumerism and an unfair commercial environment (on the unfairness of food systems, see Jack, Florez-Lopez, & Ramon-Jeronimo, 2018). More specifically, the paper investigates whether and how household accounting works as a pedagogical, transformational tool that leads families to reflect upon and change their purchasing behaviors toward more just and happiness-inducing choices that mitigate the spread of consumerism.

Accounting at home represents an area traditionally overlooked by the accounting literature (e.g., Komori & Humphrey, 2000; Sales de Aguiar, Fearfull, & Fons, 2016; Walker & Llewellyn, 2000), although the critical role families play in the economy (Eurostat, 2013; OECD, 2011). Families consume goods and services but are also “substantial producers of wealth” (Froud, Haslam, Johal, & Williams, 2000, p. 557) as they fulfill unpaid household tasks (e.g., child care) (Van de Ven, Zwijnenburg, & Queljoe, 2018). Families are also substantial pollution producers, as they are responsible for 21 % of worldwide CO2 emissions and consume 29 % of worldwide energy (United Nations (2020), 2020).

Using a Freirean-based discussion and a dialogic approach,¹ the paper demonstrates the role of household accounting in families’ problematization and praxis² (a mix of action and reflection) and the role of different “teachers” (e.g., local groups) that contribute to generating a consumerism-resistant community of families. Unsustainable purchases are, in this case, the “limit situation” (Freire, 2002) oppressing families and are the subject of their educational processes and transformations as both individuals and members of their community.

This paper relies on the experiences of a group of Italian family units (called “bilancisti,” hereafter “Reporters”), which, since 1993, have been involved in a community³ called “Bilanci di Giustizia” (hereafter Reports of Justice). The community is still active, with around 100 families spread throughout Italy, especially in the north. The word “bilancio” (plural “bilanci”) means, in Italian, not only “to report” (mostly in reference to financial statements) but also “to balance,” “evaluate,” and “analyze.” More extensively, the word recalls the notion of equilibrium, which is, in a positive sense, connected to sobriety,⁴ thereby identifying one of the core values of the community (Kaye, 2014). The main feature of the community is the use of accounting practices to codify consumption (and saving) and to highlight the amount of sustainable consumption, referred to as “spostato” (hereafter “reallocated”) in monthly and annual family reports in the form of spreadsheets. Reallocated consumption is made by following principles of sustainability (e.g., local and organic products) and self-production (i.e., homemade food) whenever possible, all labeled under the broad term “justice.” Reallocated consumption is shown in a separate column of the spreadsheet in which the family’s specific and total consumption is recorded. The spreadsheet is also used for listing qualitative monthly and yearly goals and quantifying the hours spent in unpaid activities (e.g., housework) and volunteering, as well as the perceived familial well-being. Family reports are also shared in local groups and other community-level meetings (e.g., annual meetings), where discussions on purchases and other familial experiences can be based on accounting data. Interestingly, the daily recording and data inputting activities do not reflect an imposition upon some families or experts (Taylor, 1985), nor do they merely follow ethical guidelines (Roberts, 2009). Thus, the emancipatory function of accounting is not driven by constraints and formal teaching.

The paper contributes to dialogic accounting studies that rely on Freire’s theoretical framework (e.g., Bebbington, Brown, Frame, & Thomson, 2007; Bellucci, Simoni, Acuti, & Manetti, 2019; Bérubé & Gendron, 2022; Boyce, Greer, Blair, & Davids, 2012; Contrafatto, Thomson, & Monk, 2015; Denedo, Thomson, & Yonekura, 2019; James, 2008; Thomson & Bebbington, 2004; 2005), by showing how accounting can be a tool of transformational learning against consumerism. Prior studies have indeed investigated the role of dialogic education in classes where young students learn from teachers (e.g., Bérubé & Gendron, 2022; Boyce et al., 2012; Brown & Dillard, 2019; Manochin & Cooper, 2015; Thomson & Bebbington, 2004) or within vulnerable communities in developing countries (e.g., Contrafatto et al., 2015; Denedo et al., 2019). Additionally, dialogic scholars have mainly investigated the corporate level, primarily focusing on the analysis of social and environmental reporting built on different tools, such as social and environmental reports, counter accounts (Twyford, Tanima, & George, 2022; for a critic position Tweedie, 2022), and social audits (e.g., Bebbington et al., 2007; Thomson & Bebbington, 2005). Instead, the current paper analyses the contemporary practice of dialogic education involving middle-class families living in a developed Western country (Italy). Families, in this case, escape from consumerism rather than poverty. This paper further examines an empirical site of praxis driven by household accounting using the tool of “traditional” financial

¹ When we use the term ‘dialogic’, we mean suitable to create the possibility for dialogue (Bebbington et al., 2007: 357).

² Problematization refers to how individuals and people become aware of their conditions of life, questioning existing social conditions through dialogue. It can be considered the beginning of praxis, which represents a mix of action and reflection that leads to transformation and humanisation (Freire, 2002; Glaser, 2001; Montenegro, 2002; Power & Gendron, 2019).

³ We use Freire’s notion of community, a social group facing a common oppressive force rather than people living in the same geographical space (Contrafatto et al., 2015).

⁴ Sobriety is used as a synonym for both restraint and thoughtful behaviour. According to the Merriem-Webster Dictionary, sobriety is the quality or state of being sober marked by temperance and moderation.

accounting rather than social and environmental accounting. By codifying⁵ and visualizing these families' purchases in a sort of financial report, Reporters first acknowledge their actual situations with all of their shortcomings, problematizing their current scenarios. They initiate emancipatory praxis through the reallocation column in the report and by longitudinally comparing their family reports. Action and reflection have an internal dimension that leads to familial change, with household accounting being an internal educational tool (Jacobs & Walker, 2004; Komori, 2012). Beyond that, action and reflection have external dimensions. By sharing the experience of consumption within local groups and meetings and by aggregating (for some years) family reports into annual community-level reports, an entire community seeks to liberate itself from the oppressive force that is consumerism, with accounts becoming dialogic social practices that enable individuals to perceive their activities and purposes collectively (Bryer, 2011; Jacobs & Walker, 2004). By sharing their accounting spreadsheets, Reporters realize that they all have similar objectives in terms of social change (Bryer, 2011; C  lerier & Cuenca Botey, 2015). Accounting data help individual families to create and strengthen a community that shares the same values and lifestyle (in this case, related to sobriety, solidarity, and sustainability) (Komori, 2012; Walker, 2015). We thus answer the call made by Contrafatto et al. (2015, p. 134) for further research on social en-counts or "accounts of dialogic encounters," being forms of confrontational accounts through which to share, make visible, and change purchasing behaviors. Specifically, this paper focuses on social en-counts during familial praxis. Outside the accounting area, to the best of our knowledge, this paper is the first empirical examination that links Freire's theoretical framework to a current form of oppression families face: consumerism. According to Giroux (2020), a Freirean-inspired logic should reject forms of pedagogy that support economic models in which freedom is reduced to consumerism. The paper explains how this theoretical logic can be helpful for this purpose, integrating a Freirean-inspired logic with prior literature on the sustainable transformation of consumer grassroots organizations (e.g., Feola, 2014; 2019; Forno & Graziano, 2014). The paper also shows the difficulties and limitations of the dialogic process in achieving change on a larger scale, providing a more nuanced understanding of its actual functioning. These difficulties have so far been downplayed by dialogic accounting studies (see Manetti, Bellucci, & Oliva, 2021, literature review).

Moreover, the paper contributes to household accounting studies (e.g., Du Rietz, 2022; Komori & Humphrey, 2000; Komori, 2012; Llewellyn & Walker, 2000; Rossi, 2022; Sales de Aguiar et al., 2016; Walker, 2014; 2015; Walker & Llewellyn, 2000) in several ways. First, the paper shows how household accounting can be an interface activity that links the private and public spheres (Froud et al., 2000; Llewellyn & Walker, 2000). Because visualization stimulates reflection and interrogation (Busco & Quattrone, 2015), purchases that are visualized through familial and community-level spreadsheets allow Reporters to reflect and act to change not only their private situation but also the context in which they are embedded. Second, by sharing reports and engaging in open discussions within local groups and other meetings, accounting helps strengthen a community that shares the same values and a particular way of life (Komori, 2012; Walker, 2015). In this case, these activities work against consumerism. Thus, the paper shows that household accounting can be a social practice that fosters families' understanding of larger social and economic structures and relationships (Walker & Llewellyn, 2000; Walker, 2015). Third, we show the positive role of household accounting in gender relationships. Several historical studies (e.g., about Victorian Britain) on household accounting have shown gender bias in household accounting tools' use and perceived usefulness. Within the familial hierarchy, wives were considered subordinate to men in terms of income and choices of expenditures (Komori & Humphrey, 2000; Walker, 1998, 2003). Household accounting and accountability restrained women's freedom by imposing a domestic duty on them and fortifying hierarchical relations and control (Kirkham & Loft, 2001; Walker, 1998, 2003). In the case of the Reports of Justice, there was no evidence of gender bias, as both spouses tend to be engaged in the community and are involved in defining habitual and reallocated purchases, although not necessarily with the same roles in the Reports' preparation and compiling. Moreover, we did not find evidence of facts that subordinate the house to patriarchal norms (Bernal, Pinz  n, & Funnell, 2018), as neither expenses nor public decisions (e.g., whether to work part-time or full-time) are controlled by men. By monitoring the time spent in paid and unpaid activities and volunteering, spouses reflect on and act to create a more equal distribution in the home context regarding paid working hours and unpaid tasks. Fourth, the paper focuses on current, rather than old, familial practices. With few exceptions (e.g., Sales de Aguiar et al., 2016), scholars have mainly investigated old practices rather than those currently used by families and individuals (e.g., Carnegie & Walker, 2007; Kirkham & Loft, 2001; Leoni, 2021; Rossi, 2022; Walker, 2015). Even though consumerism is widely considered a key aspect and potential problem of contemporary consumption-based society (e.g., Jeacle, 2007; Rodrigue & Romi, 2022), household accounting's role in mitigating and decreasing consumerism has so far remained unexplored.

The remainder of the paper is structured as follows. The next section presents the theoretical underpinnings, while Section 3 describes the context of the case study. Section 4 presents the methods used. Then, the main findings are presented and discussed, following prior literature, with the construction of a Freirean-based theoretical model (Section 5). The paper ends with concluding remarks (Section 6).

2. Theoretical underpinnings: Critical pedagogies of consumption

2.1. Consumerism

Particularly in developed countries, the modern era has been characterized by people's unprecedented ability to access a wide array of goods and services (Shankar, Cherrier, & Canniford, 2006). However, as many sociologists have noted (e.g., Baudrillard, 2010;

⁵ According to Freire (2002), a codification can be defined as a representation (e.g. a picture) used by learners to represent a concrete oppressive situation. Household accounting acts, in this case, as a codification that captures essential problems related to consumption.

Bauman, 2007), such abundance has rapidly made society consumerist, with the idea that the more goods and services one possesses, the more satisfied one would be (Etzioni, 2004). While consumption is clearly, in its basic form, a necessary activity for all human beings to survive (Bauman, 2007), consumerism is rapidly making consumption the most important activity in life. This trend has brought about several negative consequences affecting society (Etzioni, 2004; Smart, 2010). The shift toward consumerism has been explained as one of the consequences of capitalism, which works through the continuous exchange between work and capital (Bauman, 2007). In such an arrangement, consumption becomes more important than production (Usher, Bryant, & Johnston, 1997). According to Baudrillard (2010), consumption no longer serves to satisfy human needs but becomes how society can be differentiated between proper consumers and the poor. To have enough money to buy what advertisements suggest, workers must work longer hours, reducing the free time to spend with their families (O'Sullivan & Kraisornsuthasinee, 2020). Consumers live in a constant cycle of desire to satisfy their needs—a desire that can never be satiated as a consumer society is designed to ensure that satisfaction is a near impossibility. Desires must remain unfulfilled for consumers to wish to buy more (Bauman, 2006). Therefore, while human happiness is linked to satisfying not our needs but rather our desires (Bauman, 2007), wastefulness and the rapid obsolescence of goods have become necessary to keep the whole of society running (Baudrillard, 2010).

Several negative consequences stem from consumer society and affect both the environment and the individual (O'Sullivan & Kraisornsuthasinee, 2020; Rodrigue & Romi, 2022). On the one hand, pollution, environmental degradation, and waste are all by-products of the described society, which is clearly unsustainable in the long run (Smart, 2010). On the other hand, just like every kind of good, even the workforce has been affected by obsolescence, and jobs have become precarious. Workers now seek to earn more to increase their spending power at the expense of overwork and low job satisfaction (Kaun, 2005). At the individual level, consumer society entraps its members from birth; it educates them to follow this lifestyle from the beginning (Bauman, 2006). Paradoxically, consumer society initially flourished under the guise of allowing its members to choose as an emancipatory society, freeing individuals from the limiting conditions of economic production (Bauman, 2007). On the contrary, these same freedoms have proven to be strong elements of domination and oppression (Baudrillard, 2010), training citizens to consume as a universal right and an unavoidable duty that allows no alternatives or exceptions (Bauman, 2007). Those who fail to obey such a commandment are excluded from the social community and become the shunned underclass (Bauman, 2005). Those who obey locate their self-identity and social status in a widespread consumerist culture and are thus accepted (Wattanasuwan, 2005). Consumption, indeed, leads not only to the use of goods that have been produced but also to symbolic exchanges and the creation of social codes (Firat & Venkatesh, 1995).

Given these potential problems related to consumerism, responsible consumption is considered by the United Nations as a global challenge to achieve a better and more sustainable future for our planet (United Nations (2020), 2020), with an interaction of socio-economic and ecological issues (on the role of accounting in pursuit of UN Sustainable Development Goals, see Bebbington & Unerman, 2018). Also, worldwide leaders like Greta Thunberg and Pope Francis have called for urgent actions toward sustainable consumption practices (Dolsak & Prakash, 2019; Pope Francis, 2015). For instance, Pope Francis has argued that consumerism has negatively affected our lifestyles, leading to supposed freedom to consume that actually oppresses the majority of the population and to environmental degradation. On the other hand, sobriety can liberate people by helping them appreciate each person and the simplest things (Pope Francis, 2015). Research has highlighted how consumption sobriety and responsibility can improve quality of life, free people from the culture of consumerism, and protect the environment (e.g., Etzioni, 2004; O'Sullivan & Kraisornsuthasinee, 2020; Sandlin & McLaren, 2010). Sobriety does not necessarily mean having less; people can still seek more immaterial goods like free time and more 'just' purchases, such as fair-trade or eco-friendly products (e.g., McDonald, Oates, Young, & Hwang, 2006; Shaw & Newholm, 2002).

Grassroots movements of conscious, critical consumers are growing worldwide (e.g., O'Sullivan & Kraisornsuthasinee, 2020), creating educational sites of contestation and resistance (Martinez & Himick, 2022; Sandlin & McLaren, 2010). These movements/communities try to mitigate the negative impact of the market as an educator, creating alternative spaces for consumer empowerment (Feola, 2014; Sandlin & McLaren, 2010). The consumer society impediments can be overcome in two ways: through different purchasing modes and through the act of reducing, i.e., avoiding useless products (Shaw & Newholm, 2002). These two ways reflect the two directions of responsible consumption: one which can be labelled 'alter-consumerist' that supports different (i.e., eco-friendly and social-justice-friendly) forms of consumption, and one which can be labelled 'anti-consumerist' (i.e., against consumption per se) (Forno & Graziano, 2014).

2.2. Freire and critical emancipatory education

In a consumerist society, adult education may take different perspectives (McGregor, 2005), considering that consumption is not only an economic but also a cultural and social practice (Du Rietz, 2022; Sandlin & McLaren, 2010). Thus, education might serve to create better consumers who can make more informed decisions in the market and thereby spur corporations to produce more effectively. From this perspective, consuming is considered a good practice and a means of self-development and self-esteem (McGregor, 2005). Conversely, education can be used to fight the hegemonic cultural logic of consumerism (Giroux, 2020; Sandlin, 2005), becoming critical (e.g., Ozanne & Murray, 1995; Sandlin & McLaren, 2010), dialogic (e.g., Bebbington et al., 2007), and even transformational (Mezirow, 1978). While a consumerist education enables customers to increase purchases, a critical education empowers them to change and reduce purchases by offering them not only the means to act but also the inner perception of the power to act and change their own lives (McGregor, 2005). This paper focuses on the critical approach to education, building on the works of Paulo Freire, considered one of the founders of critical pedagogy and one of the most important and original educational thinkers of the 20th century (e.g., Giroux, 2010). A native of Brazil, Freire (2008) was active mainly in South America during the 1960s and 1970s, especially in the field of adult education. His philosophy of education has been widely influential worldwide, with his books translated

into several languages.

In his iconic “Pedagogy of the Oppressed,” Freire (2002) clearly distinguished between a “dialogic” and “banking” education. Freire, with all critical pedagogists, insisted on the former and dismissed the latter since to educate is not to fill people with pre-determined content but to teach them how to assess the world in which they live with the purpose of changing it (Thomson & Bebbington, 2005). Thus, adult education aims to emancipate the oppressed. Freire worked, for instance, with poor, rural Brazilian workers to provide them with the necessary education to be allowed to vote and improve their lives. Freire’s pedagogy is quite vast. One element (in this pedagogy) is the consideration that human life is “conditioned but not completely determined” (Freire, 2004, p. 22) by external forces. This concept means that the oppressed can emancipate themselves. Under this assumption, critical education and thinking help to not only facilitate the understanding of the world but also offer the possibility of changing it (Giroux, 2010). For such purposes, Freire’s pedagogy developed the concept of conscientization consisting of two main steps:

The first one in which those oppressed discover the oppressing world and commit themselves to change it in praxis; the second in which, once the oppressive reality has been changed, this pedagogy is not of the oppressed anymore, but it becomes the pedagogy of all humans who are in the permanent process of liberation. (Freire, 2002, p. 60)

Critical pedagogy has largely discussed the first step (e.g., Boyd & Gordon Myers, 1988). Mezirow, among other scholars, is widely known for his “transformative learning theory,” which suggests the capacity of adult education to transform their “meaning schemes and perspectives”⁶ (1978, p. 108). A transformation is “the emancipatory process of becoming critically aware of how and why the structure of psycho-cultural assumptions has come to constrain the way we see ourselves and relationships” (Mezirow, 1991, p. 6). The starting point to allow this transformation is a “disorienting dilemma” (Mezirow, 1978), which can be defined as an extreme event or scenario that establishes the probability of a transformation (Mezirow, 1991). While Mezirow devoted significant attention to the necessity of an internal reflection triggered by a disorienting dilemma, Freirean pedagogy is more focused on the communitarian and dialogic capacity of teaching to start a process of conscientization (Bebbington et al., 2007) that allows people to deal with “limit situations.” Freire (2002) described a “limit situation” as a condition preventing people from having their freedom. Situations must first be codified; a codification is a picture or representation of oppressive circumstances in place (Burstow, 1991; Freire, 2002). Codification permits one to search for alternatives to be taken for granted, so it is a means through which a community can emancipate itself (Contrafatto et al., 2015). This happens through a de-codification, a shift from the abstract of the representation to the concrete of reality (Freire, 2002).

The dialogic approach is exploited in two ways. First, the detachment between the teacher and the disciples is overtaken to make education properly dialogic. This means establishing “iterative mutual learning processes designed to promote transformative actions” (Bebbington et al., 2007, p. 357). The teacher must be conscious that her/his role is not “to transfer knowledge but to set the conditions for its production” (Freire, 2004, p. 43). Thus, as Freire (2002) suggests, “Nobody educates nobody, neither him/herself: men are educated in communion” (p. 89). However, in “banking” education, the teacher first develops the knowledge of something and then narrates it to disciples so that they can store this knowledge unchanged. In dialogic education, everything becomes an act of knowledge, and more importantly, all participants can reflect on and contribute to knowledge (Freire, 2002). In other words, education permits the creation of an awareness of reality reflexively built through dialogue among the different actors (Bebbington et al., 2007). Such collective learning makes all actors protagonists in the educational process (Manetti et al., 2021).

Second, Freire’s pedagogy is performative (Giroux, 2010, 2020). To be dialogic means to use words. However, these words are composed of both reflection and action. To achieve full significance, reflection and action should stay together because to “use genuine words means to change the world” (Freire, 2002, p. 97). This call for action is a consequence of processes of problematization that exemplify existing social conditions (Bebbington et al., 2007). Once the situation of the people has been clarified, action is the only possible way to react; “‘Problematization,’ which means both asking questions and calling into question, is therefore a challenging attitude. It is, at one and the same time, the beginning of an authentic act of knowing and the beginning of an act of subversion” (Freire, 1972, p. 9). The critical reflection that education fosters is about past and present courses of action. Such reflection is the only way to improve tomorrow’s actions (Freire, 2004). These actions are individual but also collective since all must act as subjects in the process. Praxis tends to grasp an outward direction that influences and is influenced by context and an inward meaning that is the realization and articulation of the self (Glass, 2001). Action requires collaboration among people to become genuinely revolutionary (Freire, 2004, 2008).

The dialogic nature of Freire’s pedagogy has been adopted in critical accounting studies (e.g., Bebbington et al., 2007; Contrafatto et al., 2015; Denedo et al., 2019; Thomson & Bebbington, 2004; 2005), but it has been mostly referred to as social and environmental accounting and accountability (e.g., Thomson & Bebbington, 2005) since a dialogic approach can contribute to stakeholder engagement (Bebbington et al., 2007; Bellucci et al., 2019). Sometimes, the dialogic approach has been exploited to help vulnerable communities in developing countries operationalize and activate sustainability practices (Contrafatto et al., 2015), to protect the human, economic, and environmental rights of rural indigenous communities (Denedo et al., 2019) and to address the concerns of marginalized groups against the privileges of the financial capital holders (Tanima, Brown, Wright, & Mackie, 2021). Instead, this paper investigates the capacity of a financial accounting tool to serve as a practice of liberation from consumerism with a pedagogy that enables families to challenge and contest consumerism (Farahmandpur, 2010). The context in which the analysis is conducted is

⁶ According to Mezirow’s theorization, a meaning scheme is an interpretation of a single experience composed of specific knowledge, beliefs and value judgements, while a meaning perspective is “a general frame of reference, worldview or personal paradigm” (Thomson & Bebbington, 1998: 6).

not a vulnerable community but an Italian community of middle-class families that discuss (and act) together to determine ways to make their purchases more just and sustainable, mitigating the oppressive force of consumerism.

2.3. Monologic, dialogic, and emancipatory accounting

The persuasive and disciplinary power of accounting has been recognized but also deeply criticized (Gallhofer & Haslam, 1991). A vast bulk of literature has started to emphasize that accounting is “*a means for resolving social conflicts*” (Tinker, 1985, p. 81), far from neutral in social struggles (Tinker, Merino, & Neimark, 1982). Accounting is an “*ideological weapon for participation in conflicts over the distribution of social wealth*” (Lehman & Tinker, 1987, p. 503). Because marginalist economic theory is dominant in contemporary societies, accounting becomes an instrument of domination used by corporations (Adams & Larrinaga, 2007) or other powerful forces (Spence, 2009) to make persons “governable” (Miller & O’Leary, 1987) and quantifiable (Bradley Power & Brennan, 2022). Far from being neutral, accounting has been weaponized by those who retain power (Chiapello, 2007; Tinker, 1984), as it can make visible what is important to them while also rendering invisible what is not (Cooper & Morgan, 2013). Markets, for example, are described as natural spaces where perfect competition takes place while the institutional backgrounds of the rules that discipline them are ignored (Tinker et al., 1982). Moreover, accounting generates symbolic violence, aiding in the reproduction of dominant interests and making them universal at the expense of others (Farjaudon & Morales, 2013). For example, although corporations claim to use accounting and reporting instruments to disclose their social and environmental impact and thereby ensure full accountability for their actions, they nevertheless still impose their points of view as dominant actors without changing their behaviors (Gray, 2010; O’Dwyer, 2003). Thus, accounting is monologic (Brown, 2017), which means that there are predominant stakeholders (those who provide the capital) setting the agenda, and engagement is not allowed. In this way, the interests of those who possess capital have been preferred over the wealth of other stakeholders (Chiapello, 2007; Dillard & Vinnari, 2019; Kamla, 2015). As a consequence, accounting helps capitalism flourish, even though capitalism is, by nature, both an enemy of sustainability (Jones, 2010) and a supporter of the status quo in which resources are not equally distributed (Crawford, 2019; Sikka, 2015).

In opposition to monologic accounting, several scholars have foreseen the possibility of positively exploiting the persuasive and mobilizing power of accounting to change the current reality to a more desired outcome (e.g., Bay, 2018; Bebbington et al., 2007; Bryer, 2011, 2014; Gallhofer, Haslam, & Yonekura, 2015; Molisa, 2011). To achieve such aims, a dialogic approach can be useful (Bebbington et al., 2007; Brown & Dillard, 2015a; Brown, 2009, 2017; Kingston, Furneaux, de Zwaan, & Alderman, 2020; Manetti et al., 2021; Vinnari & Dillard, 2016). In this way, critical accounting research could give voice to society’s oppressed groups, questioning the actual societal structures and fostering change (Denedo et al., 2019; Gendron, 2018; Kamla, 2015; Masquefa, Gallhofer, & Haslam, 2017; Modell, 2017; Rodrigue & Romi, 2022).

Dialogic accounting aims to overcome the limitations of the traditional monologic approach, giving voice to those stakeholders silenced otherwise (Brown & Dillard, 2015a). It facilitates interactions among stakeholders, dismissing the privilege of capital markets (Brown, 2009). In so doing, it overcomes the myth of the neutrality of accounting (Vinnari & Dillard, 2016), and it requires its re-politicization (Kingston et al., 2020) and democratization (Brown & Dillard, 2013a; Brown, 2017). To be used within a pluralistic society, accounting must be able to make all constituencies speak (Brown & Dillard, 2013a). Dialogue relies on stakeholder engagement, which can occur at different levels and with different tools to stimulate change. Despite the variety of engagement processes in which accounting can be involved, change cannot be taken for granted (Bebbington et al., 2007).

A dialogic approach can help to make accounting an emancipatory mechanism. Scholars have highlighted two main ways to express this emancipatory potential. Some scholars have focused on social and environmental accounting tools (e.g., Gallhofer & Haslam, 2003). This approach has gained strong momentum because its boundaries and the definitions of social accounting are quite broad (Cooper & Sherer, 1984). The latter could be seen as an extension of traditional mainstream financial accounting (Cuganesan, Gibson, & Petty, 1997; Dillard & Vinnari, 2019), but it has been sharply criticized by scholars dissatisfied with its ability to effectively change behaviors (Gray, 2010) and its inadequacy at meeting the needs of the different stakeholders (Dillard & Vinnari, 2019). Other scholars argue that even traditional financial accounting has been deemed to show the potential to emancipate its users as it succeeds in becoming more inclusive (Brown, 2009; Célérier & Cuenca Botey, 2015; Gallhofer et al., 2015; Kamla, 2015). Several accounting scholars have suggested the dialogic approach as a promising way to transform accounting work into an emancipatory tool (e.g., Bebbington et al., 2007; Bellucci et al., 2019; Brown, 2009; Contrafatto et al., 2015). This is because the concept of the dialogic includes the possibility of reflection and action and involves multiple constituencies that seek innovative, liberating solutions through dialogue (Bebbington et al., 2007; Brown, 2009; Contrafatto et al., 2015). A dialogic approach encourages participatory processes wherein debate, dissent, uncertainty, and complexity are accepted and drive decisions (Brown, 2009). Scholars have argued that, to make accounting emancipatory, it is necessary to adopt a revolutionary stance (Cooper, 1995) involving oppressed groups (Contrafatto et al., 2015; Denedo et al., 2019; Gallhofer & Haslam, 2004) and fostering organizational change (Adams & McNicholas, 2007; Gray, Brennan, & Malpas, 2014). Emancipatory change has been defined as a process that aims to move individuals from the present problematic state toward a desired situation, which may, in turn, change over time (Gallhofer & Haslam, 2011). Accounting can be emancipatory whenever it can be used to disclose and uncover societal inequality (Sikka, 2015; Spence, 2009) and help change it (Brown & Dillard, 2013a). For such purposes, accounting scholars should rethink their profession to focus on understanding the issues of the oppressed and the ways to free them (Fukufuka, Scobie, & Finau, 2022; Rodrigue & Romi, 2022).

Table 1
Monthly report - summary part (front).

REPORT OF JUSTICE							
FAMILY _____		MONTH _____			CODE _____		
NUMBER OF MEMBERS _____		CITY _____			PROV _____		
PLANNED MONTHLY CHANGE (TARGET):							
PLANNED MONTHLY CHANGE (CURRENT MONTH):							
EX POST CHECK/MONITORING:							
[EX POST CHECK/MONITORING: WITHIN THE FAMILY <input type="checkbox"/> COMMUNICATED IN THE LOCAL GROUP <input type="checkbox"/> MONTHLY CHANGE (FOLLOWING MONTH) (NEXT TARGET): (targets can be freely repeated in the following months)							
Target AGREED UPON WITHIN THE FAMILY <input type="checkbox"/> COMMUNICATED TO THE LOCAL GROUP <input type="checkbox"/> IMPORTANT EXPERIENCES:							
HOSPITALITY (PLEASE INDICATE ONLY THE NUMBER)							
Please indicate whether in the current month, other families have hosted you or your families				Please indicate whether in the current month, you or your families have hosted			
	hosted by relatives n. of people n. times	by friends n. of people n. times	by other people n. of people n. times		relatives n. of people n. times	friends n. of people n. times	other people n. of people n. times
lunch or dinner only				lunch or dinner only			
sleeping also				sleeping also			

Source: website of Reports of Justice, available at <https://www.bilancidigiustizia.it/la-scheda-mensile/>.

3. The history of reports of Justice and its context

3.1. The Italian context

For several reasons, Italy is an ideal setting for investigating household accounting practices and consumerism. First, families play a crucial role in business, as most Italian companies are family-controlled, and as sites of education and value transmission (Albanese, De Blasio, & Sestito, 2016; Murro & Peruzzi, 2019; Prencipe, Markarian, & Pozza, 2008). Second, Catholicism has contributed extensively to the spread of the family model based on marriage, with the ideal family structure buttressed by the wife, who is the main provider of childcare and education (Francavilla & Giannelli, 2019). Consequently, in Italy, the time spent at home engaged in unpaid activities and personal care is higher than that in Organization for Economic Co-operation and Development (OECD) countries (Miranda, 2011; Van de Ven et al., 2018). Furthermore, historians have estimated that since the 1950s, consumerism has spread widely around the country as a byproduct of economic development and leading ideologies (Gundle, 2002; Scrivano, 2005). Finally, in the 1990s, Italy saw the spread of new initiatives and consolidation of older ones aimed at reconnecting producers and consumers, such as on-farm selling and farmers' markets (e.g., Fonte, 2013).

3.2. The origin of reports of justice and the household accounting

In 1985, a small group of priests operating in the Italian region of Veneto created, with the contribution of some Catholic families, an association called "Beati i costruttori di pace" (God blessed peace builders), with the aim of hosting workshops on peace and ecology, initiatives to promote non-violence (e.g., opposing the conflicts in the Balkan region of Yugoslavia), and changing the daily lifestyle of families. The association became quite popular in the north of Italy. Among its key founders was Francesco Gesualdi, a disciple of the well-known Italian priest, writer, teacher, and pedagogue Don Lorenzo Milani, who is considered the Italian father of the concept of "critical consumption" and Alex Zanotelli, a well-known priest in Italy engaged in social initiatives (Gaggioli & Valer, 2011;

Table 2

Monthly report - summary part (back).

<u>TYPE/CATEGORY</u>	<u>habitual</u>	<u>Reallocated</u>	<u>S⁽¹⁾</u>	<u>habitual</u>	<u>Reallocated</u>	<u>S⁽¹⁾</u>
FOODSTUFF				LEISURE, CULTURE, EDUCATION		
meat, cured meat, and fish				Cinema, theatres, concerts		
Milk and cheese				Sports, gym, swimming pool		
Pasta, bread, and grains				Etc.		
Fruit, vegetables, and legumes				other		
Etc.				Cost element total (in €)		
Other (e.g., salt, tomato puree)				PERSONAL CARE		
Cost element total (in €)				habitual	Reallocated	S
CLOTHING AND FOOTWEAR	habitual	Reallocated	S	PERSONAL CARE		
Clothing				Personal care		
Footwears				Cosmetics (e.g., creams, perfumes)		
Other				Other (e.g., hairdresser)		
Cost element total (in €)				Cost element total (in €)		
HOME	habitual	Reallocated	S	LONG-LASTING GOODS		
Rent or mortgage payments				Home Furnishings		
Flat's expenses				New Cars, other means of transport		
Home maintenance and appliances				etc...		
ELECTRICITY, WATER, GAS, AND HEATING				Other		
Telephone				Cost element total (in €)		
etc..... (e.g., taxes)				MISCELLANEOUS		
Cost element total (in €)				habitual	Reallocated	S
Transportation	habitual	Reallocated	S	MISCELLANEOUS		
Fuels				Gifts		
Public transports				Stationery, post		
car/motorbike insurance				Cigarettes		
Other (e.g., traffic tickets and car-sharing subscriptions)				etc....		
Cost element total (in €)				Other (e.g., bank commissions)		
HEALTH	habitual	Reallocated	S	Cost element total (in €)		
Medicines				NGO projects-donations (e.g., in emerging countries)		
medical examinations, surgeries, and therapies				Other		
Other				Cost element total (in €)		
Cost element total (in €)				habitual	Reallocated	S
				TOTAL OF THE MONTH €		
				habitual	Reallocated	S
				Total		

(1) S stands for self-production, which is also considered reallocated. Source: website of Reports of Justice, available at <https://www.bilanciogiustizia.it/la-scheda-mensile/>.

God blessed peace builders, 2022).

In 1993, an Italian economist, Alberto Castagnola, was invited to the annual meeting of 'Beati i costruttori di pace' to speak about how the capitalist economy and trade have contributed to inequality and injustice in society. He claimed that daily consumption was also responsible for this injustice, as it was often carried out without any awareness of product features regarding their geographical origins, employee working conditions, and environmental impacts. Given these problems, Castagnola proposed using a straightforward household accounting spreadsheet so that families could start investigating their purchases quantitatively and qualitatively (Gaggioli & Valer, 2011). The key founders of 'Beati i costruttori di pace' (mostly priests and catholic families) decided to act following this proposal, and the first families started to monitor their purchases. More specifically, a small working group structured the first spreadsheet with a short list of purchase categories with two columns: habitual purchases and reallocated ones. This process of changing these families' daily lifestyles led, in the same year (1993), to the birth of the community 'Bilanci di giustizia' (Reports of Justice), whose members are called "Bilancisti" (Reporters) (Feola, 2014; Lekakis & Forno, 2017). The Reports of Justice community's slogan was "When economy 'kills,' a change is needed." The change was defined along two different lines. The first goal aimed to reduce material consumption, assigning greater importance to other immaterial goods, such as free time, while the second goal was related to a change in consumption choices (Lekakis & Forno, 2017). Such a change included the reallocation of expenditures, called "spostamento," meaning to buy differently (Feola, 2014), and moving expenses toward local and organic products, renewable energies, and public transport.

Little by little, the Reports of Justice community grew, and other families decided to be part of it. Household accounting spreadsheets (first in a paper format and then in an Excel format) were provided to all participants to be downloaded.

In the first years, community members were mainly practicing Catholic families, but over time, there has been an evolution, with fewer and fewer practicing Catholic and more non-practicing Catholic, agnostic, and atheistic. Additionally, many participants (families) joined the community without any religious-based motivations. Importantly, neither the creation nor the writing of monthly and annual reports, with the reallocated column, is perceived to be influenced by religion.

3.3. The content of monthly and annual family reports and their changes over time

Each family fills out its monthly and annual Excel family reports voluntarily. Monthly reports contain lists of items acquired and split into categories/cost elements (e.g., foodstuffs, transportation, and clothes) and their monetary values. Importantly, a column in monthly reports is devoted to reallocation. Tables 1 and 2 represent real-life examples of actual monthly Excel reports to be completed—specifically, the part called the "Summary" (front and back pages).

Interestingly, the front part of the monthly report is qualitative rather than quantitative, with the Reporters declaring monthly goals (e.g., reducing the use of their cars for daily transportation by 30 % a month) for the following month and the most relevant monthly experiences (e.g., the introduction of home solar panels). Additionally, a part is dedicated to hospitality experiences with the idea of creating a community of friends who host and are hosted by other people (e.g., relatives or other families), thus monitoring social connections.

Reporters can also create annual family reports. These provide a synthesis of the main features of the family unit (e.g., number of members, professions, and average annual incomes). Reporters can write the number of hours spent in paid and unpaid activities and volunteering and their perceived levels of well-being (measured on a 1–7 scale). Another part of the annual report lists savings and investments. Reporters generally seek to invest their savings in ethical investments, mainly through the help of banks (e.g., the Italian "Banca Etica").

Other rows in the annual spreadsheet measure water, gas, and heating consumption and the use of transport means. Finally, a recap of the annual goals is listed, distinguishing between goals reached before and during the year and significant experiences related to specific purchases.

Over time, different working groups within the community have been involved in refining both monthly, and annual family reports to develop the current structure. For instance, two statisticians (Guido Gini and Lucia Ronconi) offered suggestions to change the cost categories to compare them to the Italian National Institute of Statistics (ISTAT) ones. The last change was made to the annual family report in 2017, with specific inputs provided by another association (the Economy for the Common Good) that aims to spread an economic model whose primary goal and purpose is the common good, proposing 'common good' balance sheets for companies, municipalities, educational institutions, and families.

3.4. The role of local groups and community-level meetings

Reporters also share their purchases and reports within local groups, comparing the goals reached and progress made with those of different families (Gaggioli & Valer, 2011). Additionally, local groups create their own goals of reallocation and saving. Local groups have formed in both big (e.g., Turin and Venice) and small cities and tend to have a representative/spokesperson. Reporters have managed to create more than 40 local groups throughout the country (e.g., Reports of Justice Annual Report, 2004; Reports of Justice monthly letter, February/March 2005). Additionally, families often present their reports outside the community (e.g., in public meetings organized by non-governmental organizations [NGOs]).

Moreover, all Reporters meet during their annual meetings. The annual meetings are a forum for analysis and discussion and comprise workshops and practical labs. Every year, a broad main topic (e.g., sustainability in the textile industry or on-the-job relationships; see the Reports of Justice monthly letter, June 2016) is chosen and provides the theme (and content) of the annual meeting. With help from one or more experts, Reporters discuss this main topic. Annual meetings are also important conviviality

moments, as many Reporters living in different areas of Italy meet only during the annual meetings and enjoy staying together for a couple of days. Since the start of the national meetings, family units have also involved children. In 2010, the community decided to create a subgroup of young Reporters called “Fuori Rotta” (The Outward Route). This subgroup aims to educate children on sober and ethical purchases and the values of equality and cooperation (Reports of Justice, *Fuori Rotta*, 2022).

The community has reported its impact more widely, mainly by aggregating annual family reports with a description of the community profile and purchases from 1994 to 2009. The first aggregate reports (starting in 1994) were qualitative ones, with some data on Reporters’ profiles (e.g., education and size of the family unit). Between 1997 and 2009, with the help of some statisticians, more structured reports were developed and sent to the community’s administrative staff responsible for collecting family reports and for administrative tasks. The data were monitored more accurately and consistently (with a minimum number of reports sent each year, equivalence scales adopted, and total values for each category to be filled) so that Reporter consumption could be compared to the national average, as calculated by the ISTAT (e.g., Reports of Justice Annual Report, 2006, 2007). On average, 893 reports were sent each year from 1996 to 2009, with each family sending six annual reports (Reports of Justice Annual Report, 2009).

The aggregate result of being able to both save and reallocate personal money (e.g., Reports of Justice Annual Report, 2002, 2005, 2006, 2007, 2008) has been the most successful result achieved, and it gave the Reporters national visibility in newspaper articles (e.g., Bartolini, 2019; Bianchini, 2012), TV coverage (Report, 2012), and a book called *Tests of Daily Happiness* (Gaggioli & Valer, 2011).

3.5. Current and future scenarios

The community is still active, with around 100 families spread throughout Italy, especially in the north (e.g., *Italia che Cambia*, 2017). The last annual meetings have helped strengthen the group and inspired more questions and doubts. Reporters feel that they have reached their goals of reallocation and saving but have not managed to spread those goals to the external environment as they had hoped. Although most families no longer regularly create family reports, their memberships within the community have not ceased. Reports still exist and are, in some cases, regularly created. The community also seeks to measure unexplored cost categories (e.g., annual energy usage from computer activities). Reporters meet annually and, from time to time, attend events and organize specific initiatives within local groups. The last annual national meeting in September 2022 was held again in person, and it had the following title: “Work in peace, work for peace” with several workshops (e.g., on Italian minimum wage) and practical labs. The next annual national meeting will be held in 2023.

Fig. 1 shows the key stages and events in the history of the community.

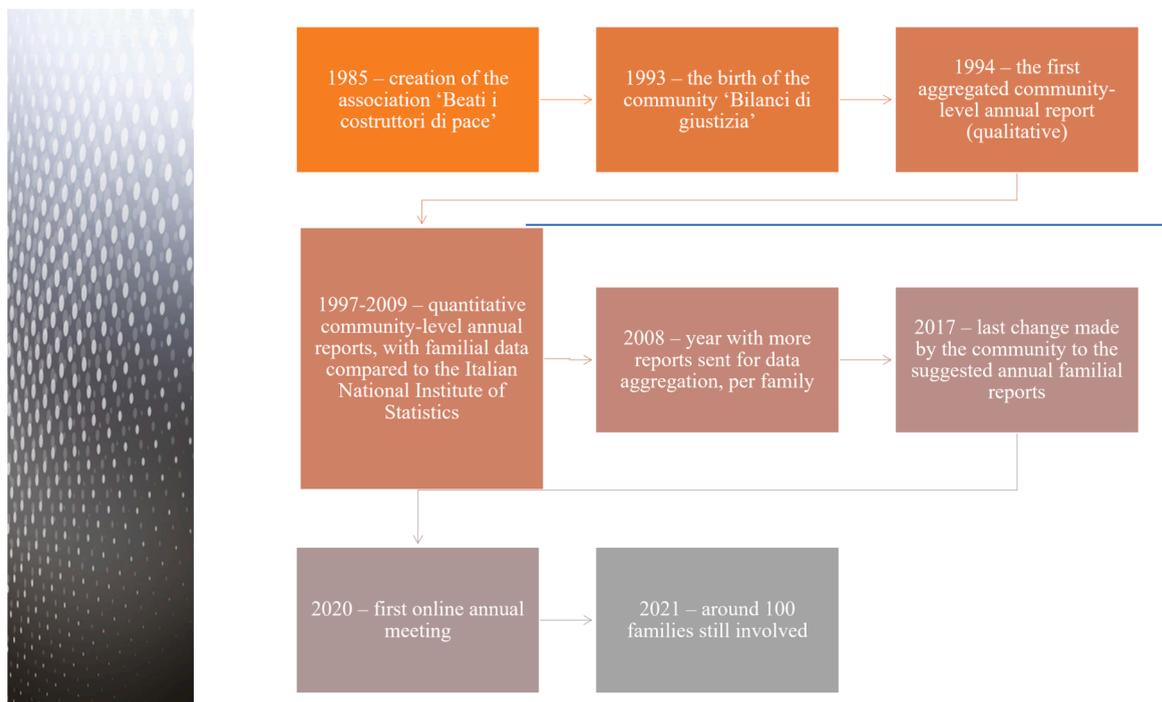


Fig. 1. Key stages and events in the history of the community 'reports of justice'.

4. Methods

4.1. Research design

The Reports of Justice were subject to a case study, as this community showcases one of the available examples of a practical household accounting transformation that can lead to both personal and social emancipatory change.

Case studies help answer the “how” question and create an understanding of the interactions between a phenomenon and its context, as well as personal motivations and perceptions about the phenomenon (Cooper & Morgan, 2008; Yin, 2013).

In this paper, we used an inductive approach, as the theoretical arguments were developed and refined through data analysis (Gioia, Corley, & Hamilton, 2013; Langley, 1999; Power & Gendron, 2015).

4.2. Data collection

The primary data were derived from 23 semi-structured interviews and one of the authors' direct participation in a focus group that Reports of Justice organized in 2015 during one of its annual meetings. This author attended the entirety of the 2015 three-day national meeting, so the author could personally meet and interview the Reporters and engage with their experiences. We also had access to real-life monthly and annual family reports filed by Reporters.

We analyzed the following secondary public data, found and downloaded from the Reports of Justice website: 14 annual aggregate accounts of the Reports of Justice community, 1 monthly and 1 annual family report (spreadsheets to complete), 3 accounting spreadsheets for solidarity purchasing groups, and 140 monthly letters written mainly by the administrative staff or local group representatives featuring the main activities and meetings conducted or planned to be conducted within a month. Additionally, aside from the Reports of Justice website, we relied on a book (Gaggioli & Valer, 2011) and a TV documentary on the community (Report, 2012). Finally, other secondary data included the Reports of Justice Facebook account, newspaper articles (Bartolini, 2019; Bianchini, 2012; Italia che Cambia, 2017), and macroeconomic reports on household consumption and production (e.g., ISTAT, 2019; Van de Ven et al., 2018).

Fig. 2 shows the connections among data collection modes.

The analysis of the Reports of Justice website and Facebook account with all the attached documents (e.g., monthly and annual family report templates, aggregate community-level annual reports, and monthly letters)⁷ allowed the authors to understand the history, previous, and current characteristics of the community, and structure of family and aggregate community-level reports. After this analysis, 23 semi-structured interviews were conducted between 2015 and 2019. Interviews are suitable for uncovering participants' social world and focusing on what users feel is relevant (Alvesson, 2003; Qu & Dumay, 2011). We opted for semi-structured interviews, as they tend to produce insights into specific interviewee experiences without imposing temporal boundaries; the interview questions were flexible while focusing on specific themes (Qu & Dumay, 2011; Scapens, 2004). Because the researcher cannot be expected to know, in advance, all the necessary questions to explore the Reporters' experience in household accounting fully, the flexibility of the semi-structured interview offered an advantage over other research methods (Diefenbach, 2009).

Snowball sampling was used to select interviewees. Snowball sampling “yields a study sample through referrals made among people who share or know of others who possess some characteristics that are of research interests” (Biernacki & Waldorf, 1981, p. 141), with respondents helping to find other respondents as additional referral chains and with some distinctive features (e.g., Liguori & Steccolini, 2011). In the selected case, interviewees were chosen to speak about the household accounting experiences of both founders and ordinary non-founder community participants. We also interviewed those who were no longer filling out monthly and annual family reports and those who still found it helpful. Snowball sampling is frequently used (e.g., Diouf & Boiral, 2017; Farooq & De Villiers, 2019; Fukufuka & Jacobs, 2018; Liguori & Steccolini, 2011; Neu, Gomez, Graham, & Heincke, 2006) because it allows for the interviewing of the most active and critical actors involved in a practice. Interviews stopped when saturation occurred (Glaser, 1992), at which point we felt that the information was repetitive and did not provide additional important insights into household accounting (see Dai, Free, & Gendron, 2019; Joyce & Walker, 2015). A standard overall structure throughout the interview process was followed to shape the guided conversations (Llewellyn, 2001). Preference was always given to private interviews, as household expenses can be considered a sensitive topic that people may be reluctant to discuss in public (Qu & Dumay, 2011). The first interviews allowed us to determine whether the interview structure was clear enough and whether the interviewees felt confident while speaking. The order of the questions varied slightly according to the dynamics of the conversation.

The interview topics were chosen based on our explorative investigation and prior literature (Bédard & Gendron, 2004; Braun & Clarke, 2006; Gehman et al., 2018). Table 3 shows the question set and the purpose of each question.

Each interview lasted 44 min on average. They have been conducted in Italian and then translated into English by the Authors. Since translation might influence the meanings and is a subjective process (e.g., Evans, 2018; Kamla & Komori, 2018), we have always tried to preserve the original meaning and consider the context-sensitivity of the quotes (Feldermann & Hiebl, 2020). Importantly, both authors have double-checked the Italian and English versions of the transcripts to ensure reliability and have not found relevant problems related to this point.

As mentioned, one of the authors participated in a Reports of Justice annual meeting and moderated a focus group on the usefulness

⁷ Documents analysed can be freely downloaded from the Reports of Justice website. Source: <https://www.bilancidigiustizia.it/>.

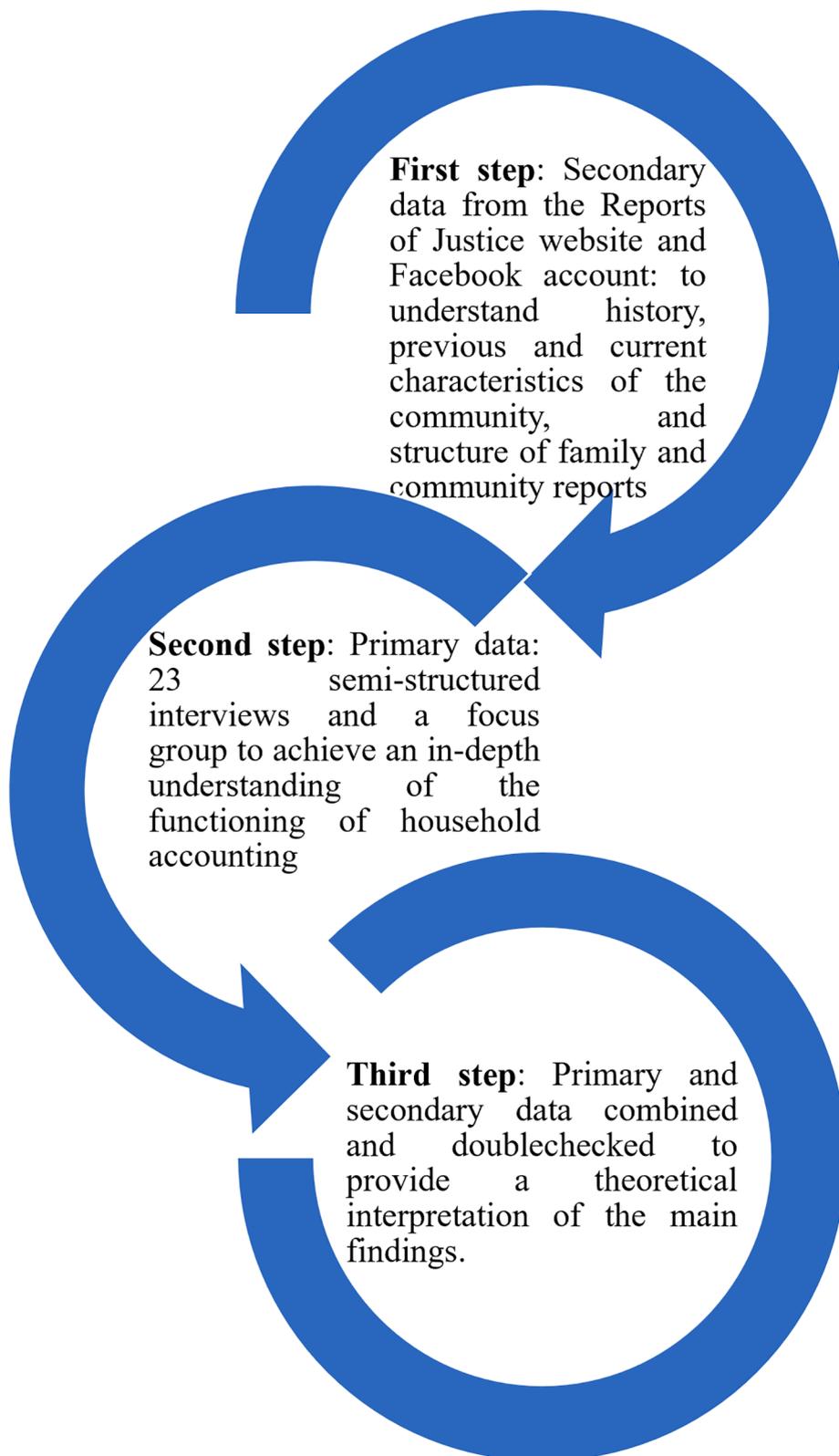


Fig. 2. The connections among data collection modes.

Table 3

The interviews' question set and the overall purpose of the questions.

Main points explored	Overall purposes
Compilation of the family reports	Warm-up question to understand reasons for monitoring purchases
The involvement of both spouses in household accounting	Understanding the role of each member of the family in the compilation and transmission processes
The reallocation column	Understanding the reasoning behind the reallocation and criteria to discriminate between reallocated and habitual expenditures.
The role of local groups in sharing expenses and experiences	Investigating the socializing function of household accounting
Housework distribution between women and men in terms of specific tasks	Understanding the context of the Reports of Justice community
The role of religion in the community	Understanding the context of the Reports of Justice community

and future of household accounting. Three members of the community and one founder were present in the focus group. It lasted over one hour and was useful for comparing participants' feelings about the pros and cons of household accounting and understanding the purpose behind the reports and their future. The focus group allowed us to confirm the results of the interviews, as the arguments of the focus group participants were generally in line with those of prior interviewees. It also helped to clarify some discrepancies in individual interviewee responses (e.g., [Gammie, Hamilton, & Gilchrist, 2017](#)) related to the (non-)existence of specific recommendations to discriminate between habitual and reallocated purchases. The focus group was informally run so that the participants were free to share their own opinions about household accounting.

The authors obtained demographic information on interviewees and focus group participants during one annual national meeting with the help of the administrative staff, as well as before and/or after each interview. [Table 4](#) contains information about the interviewees' age, gender, and characteristics and focus group participants. This table shows that the interviewees had different educational and professional backgrounds (e.g., farmers, employees, and managers) and that they mainly engaged in paid work or, in a few cases, were retired. They were mostly between 40 and 60 years old, lived in the northern part of the country, and had family units of four members. Interviewees included both men and women; in a few cases, we interviewed both spouses. The cohort was mainly comprised of high school or higher-level degree holders.⁸ Based on these characteristics, we defined them (and they defined themselves) as middle-class Italian citizens.⁹

4.3. Data analysis (interviews and focus groups)

Data were then analyzed in line with suggested protocols for qualitative research (e.g., [Braun & Clarke, 2006](#); [O'Dwyer, 2004](#)) using a thematic approach ([Braun & Clarke, 2006](#); [Miles, Huberman, & Saldaña, 2018](#)). Thematic analysis is a method used to investigate a data set by developing patterns (themes) of meaning related to the research question(s) ([Braun & Clarke, 2006](#)).

First, the interviews and the focus group were recorded and transcribed with the interviewees' permission. Following each interview, the interviewer expanded on the notes made during the interview, establishing initial conclusions and themes (e.g., [Clune & O'Dwyer, 2020](#)). In two cases only, interviews were not recorded, and notes were taken.

Second, interviews and focus group transcriptions were analyzed using a qualitative data software package, NVivo 12 (e.g., [Bebbington, Schneider, Stevenson, & Fox, 2020](#); [Denedo et al., 2019](#); [Godowski, Nègre, & Verdier, 2019](#); [Jack et al., 2018](#); [Lombardi, 2016](#)).

In the first stage, taking into account the issues that emerged from the data, the relevant passages were grouped into first-order concepts, such as the concepts of justice and reallocation ([Boyatzis, 1998](#); [Gioia et al., 2013](#)). Through hierarchical links, more specific sub-themes were addressed within each concept (e.g., [Godowski et al., 2019](#)). This led to a data reduction process, a data display, and an initial data interpretation ([O'Dwyer, 2004](#)).

In the second stage, based on the inferences provided by the first stage, we investigated second-order themes ([Gioia et al., 2013](#)) using NVivo nodes. For instance, we investigated the liberation process from consumerism, the role of different authors (e.g., the community) in this process, and the main obstacles found in emancipatory processes. This led to more data being displayed and a more interpretive narrative, with Freirean-based dialogic accounting becoming the key analytical theme to explain our findings ([Ahrens & Chapman, 2006](#); [O'Dwyer, 2004](#)).

Additionally, data analysis was conducted as an iterative process, moving back and forth between transcripts, codes, and themes ([Braun & Clarke, 2006](#)) and combining primary and secondary data sources. In the case of disagreement between coauthors, the themes were reexamined and compared to the original data set to ensure consistency (e.g., [Bitbol-Saba & Dambrin, 2019](#); [Chung & McCracken, 2014](#)).

⁸ This reflects the more general result of Reporters being from educated families. For instance, around 60% of them have at least high school diplomas (Reports of Justice Annual Report, 2001; 2002; 2003; 2004; 2005; 2006).

⁹ Considering the entire community (not just the interviewees), Reporters have an average income, per family, of around 3.070 euros per month and 800 euros per capita (Reports of Justice Annual Report, 2006). The average family income in Italy, per month, in the period analysed, is around 3.280 euros ([ISTAT, 2020](#))—very similar to Reporters' average familial income.

Table 4
Interviewees' characteristics.

Resp. Number	Gender	Age (range)	Residence area (Italy)	N. family members	Founder of the community (Yes or NO) ⁽³⁾	Member of the Administrative Staff (currently or previously)	Education	Profession
1	M	60–80	North-East	1	YES	YES	High-school diploma	Priest
2	F	60–80	North-West	4	NO	NO	Degree	Retired (previously a teacher)
3	F	40–60	North-East	4	NO	YES	High-school diploma	Receptionist in a hotel
4	M	40–60	North-East	5	NO	NO	Degree	Employee
5	M	40–60	North-West	5	NO	NO	Degree	Manager (psychologist) in a hospital
6	F	40–60	North-West	8	NO	NO	Degree	Unemployed
7	M&F ⁽¹⁾	40–60	North-West	4	NO	NO	Degree	He is a supply manager; she is a housewife and runs a bed and breakfast
8	M	20–40	Bruxelles	2	NO	NO	Degree	Laboratory technician (physics)
9	F	40–60	North-West	2	NO	NO	Degree	Associate Professor in Pedagogy
10	M&F	40–60	North-West	4	NO	YES	High-school diploma	Both public employees
11	M	40–60	North-East	5	NO	NO	Degree	An employee in a private company
12	F	40–60	North-East	3	NO	YES	Degree	Teacher
13	M	60–80	South-East	7	NO	NO	Middle-school diploma	Retired
14	M	40–60	North-West	5	NO	YES	High-school diploma	An employee in a private company (supermarket)
15	M	20–40	North-West	8	NO	YES	High-school diploma	Farmer
16	M	40–60	Center	5	NO	NO	High-school diploma	An employee in a private company
17	M	60–80	North-West	4	YES	NO	Middle-school diploma	Retired
18	M	60–80	Center	1	YES	NO	Degree	Retired (previously a lecturer in Economics)
19	F	40–60	North-East	5	NO	NO	Degree	Lecturer in Psychology
20	F	40–60	North-East	2	NO	NO	n.a. ⁽²⁾	n.a.
21	M	60–80	North-West	3	NO	YES	High-school diploma	Employee
22	M&F	n.a.	North-West	5	NO	NO	High-school diploma	He is an employee in a private company; she is a nurse
23	M	40–60	North-East	2	NO	NO	n.a.	public employee
<i>Focus Group Respondents</i>								
	M	40–60	North-West	4	NO		Degree	Supply manager
	M	60–80	North-East	1	YES		High-school diploma	Priest
	M	40–60	North-East	5	NO		Degree	An employee in a private company
	M	40–60	North-West	5	NO		High-school diploma	An employee in a private company

(1) M&F, as we interviewed both spouses.

(2) n.a. means that specific information was not available for a specific interviewee.

(3) By founder, we mean a person directly involved in creating the community in 1993.

5. Findings and discussion

The main findings are grouped into four parts based on the patterns and contextualized issues that emerged from the data and are explained through a dialogic Freirean-based theorization. [Section 5.1](#) shows how the educational potential of the household accounting tool works and leads to problematization and praxis; in this way, the possible solutions to consumerism are identified through accounting, which is considered the “language of possibility” ([Contrafatto et al., 2015](#); [Giroux, 2010](#)). [Section 5.2](#) deals with the role of

different teachers in the Reporters' emancipation. Section 5.3 investigates in detail the main dialogic learning processes prevalent in the Reports of Justice case. Finally, the fourth section illustrates the obstacles to a dialogic accounting process. Quotations represent the participants' reflections and help to make sense of the data and illustrate the major points using a Freirean-based interpretation (Braun & Clarke, 2006).

5.1. Household accounting as a tool of problematization and praxis

As Freire (2002) suggested, the oppressed must acknowledge the world of oppression in which they are immersed and try to transform it. Most interviewees said they originally started using the household accounting tool to become more aware of their choices. Thus, in the beginning, the accounting tool was appreciated because it facilitated quantification (and visualization) of household expenditures' type and economic value.

Even without the reallocation column, the Excel spreadsheet offered the Reporters a way to quantify and evaluate their expenditures (2015; Walker & Llewellyn, 2000; Walker, 2003) and acquire an awareness of how much money they spent every month and for what purpose. Therefore, Reporters first acknowledged their situations, along with all their shortcomings, by starting a process of enlightenment and problematization (Jacobs, 2011; Laughlin, 1987; Molisa, 2011; Saravanamuthu, 2015; Thomson & Bebbington, 2004). In doing so, Reporters recognized that they were spending too much money in a month and/or wasting money on useless and/or "unfair" purchases. They thus started to perceive themselves as being in a limit situation, where their familial purchases are unsustainable in terms of the amount of money spent and types of purchases. The oppressiveness of a consumerist society drives this limit situation. Accounting activates a process of problematization and exploration into new ways of thinking (Lucas, 2008). Accounting tools (e.g., monthly and annual family reports) allow one to codify the situation (Freire, 2002). When viewing their specific purchases, Reporters reflected upon the idea that each cost is linked to a specific story (i.e., of employees and environmental degradation) and started thinking not only of their personal well-being but also about the larger, external world well-being:

Household accounting is internally useful to learn, to understand our needs, and thus to become a critical consumer. The count creates awareness, and nowadays, awareness is the main tool to start a change process. (Respondent 12)

Based on the codification (household accounting), Reporters learned to decodify by translating the abstract (consumption) into concrete data and situations (Contrafatto et al., 2015).

Then, with the reallocation column, Reporters learned to understand the tool's potential for going beyond the mere quantification of expenditures and to account for and reflect on a more holistic view of well-being. They saw that "Justice," expressed mainly in terms of the suitability of the purchase concerning respecting workers and the environment, is the objective and recognized the tool's utility for such a purpose.

Everything started in 2005 through some friends who belonged to the community. At first, we did not understand the purpose of the community. Then, we went to a local group meeting in the Milan district. There, we better understood the merger between some theoretical concepts (e.g., justice) and our daily practices (of injustice). We were interested in monitoring (not superficially) our purchases to view what we were doing (and could do) as part of a cultural and political shift. We understood that we could do more and change our horizons through accounting. (Respondent 5)

We chose the term "justice" because our consumptions are complicit in injustice. If I eat bananas that have caused deaths to the farmers growing them due to the use of pesticides, I am complicit in the injustice caused. [...]. Our community is interested in making people more aware and critical and able to understand who is funded whenever someone buys something. (Respondent 1)

The "reallocated" column can be considered a critical reflection object that codifies the qualitative and quantitative contribution to sustainable consumption and thus links familial purchases to societal well-being (Contrafatto et al., 2015; Froud et al., 2000; Llewellyn & Walker, 2000; Rodrigue & Romi, 2022). Reallocation is the core of the problem posing for Reporters in that it codifies their role as sustainable/unsustainable consumers:

The aim is not to deeply change the world but to keep the lights of humanity alive. [...]. If we aim to change things, we need to move some expenditures along the criteria of justice. So, while it is important to register all the expenditures, a column [in the report] must be dedicated to the reallocated ones. (Respondent 1)

The reallocation column contributes to thinking about how to use money, which can be more complicated than thinking about how to save money (Komori & Humphrey, 2000; Komori, 2012). It allows Reporters to view the weight of sustainable and unsustainable purchases and helps Reporters to reflect on the context in which they operate and on the larger society in which they are embedded. This leads to a revised frame of reference (Taylor, 1998) from buying without critical thinking to learning how to visualize just purchases.

Reporters consider reallocation (and justice) with a broader meaning that is not only expressed through the reallocation column but also in terms of money saved over time. Indeed, by longitudinally comparing their family reports, Reporters can monitor the money spent (or saved) in each expense category. Through accounting, they understand that they can reduce purchases of useless expensive products, such as ready-made dishes.

Thus, household accounting is considered the only available tool for quantifying savings and reallocation. From the Reporters' perspective, their monthly reports demonstrate the reallocation and savings in progress and their micro-contributions to overall justice; "The report is a quantification of the solidarity and justice you put in your lifestyle. It quantifies your contribution to a fairer society" (Respondent 3).

Overall, the accounting spreadsheet works as a pedagogic device that makes inequalities visible through codification (Freire, 2002; Kamla, 2015). It does not isolate Reporters but instead makes them aware (Bebbington et al., 2007; Denedo et al., 2019; Komori, 2012) and more in balance with their own daily life experiences (Molisa, 2011). Monthly and annual family reports help Reporters be more cognizant of the array of items they have acquired (Bay, 2018) and of their contribution to justice and humanization (Freire, 2002) through restrained and sustainable consumption. Therefore, accounting helps Reporters form their own ideas of how things should be done to activate a change (Contrafatto et al., 2015; Rodrigue & Romi, 2022):

*[The tool] is an instrument of awareness of personal needs, and therefore, it is a tool that allows you not to be a consumer who is part of the mechanism but one who is the protagonist of her/his choices. Just in this, it is revolutionary!*¹⁰ (Respondent 12)

The potential cognitive dissonance generated by the understanding of the existence of an alternative to the (consumerist) status quo must be complemented by a proper experience of the change toward the alternative (Boyce & Greer, 2013; Freire, 2002). By measuring reallocation and comparing family reports, accounting helps Reporters act differently—in other words, it changes their consumer behaviors and lifestyle. Accounting-based reflection leads to praxis, action toward sobriety, and an alternative lifestyle:

When you start drawing up the report, this tool is a useful exercise that helps you become more critical. It is a kind of gym where families can train. It makes you think about your lifestyle and your job. For instance, my wife used it to think about her job and decided to become a farmer. She has attended a course on organic agriculture, bought some fields, and now she has started to sell the products. (Respondent 5)

The attempt to liberate oneself from consumerism is exhibited through the acts of purchasing and saving (Forno & Graziano, 2014). Depending on the buyer's capacity to become critical and aware, these acts can become a source of justice or the opposite.

Many Reporters, for instance, have decided to stop or significantly reduce specific purchases (i.e., cold cuts, meat, and fuel) or even purchases of appliances like TVs.¹¹ Additionally, by visualizing their purchases using their spreadsheets, they also think (and measure, comparing monthly spreadsheets over time) about how often a particular product has been bought and whether the obsolescence of goods has/had not been rapid.

Buying organic products is apparently a more expensive choice. However, if you think that with those products you can make your own cakes, jams, and even detergents.... Then, at the month's end, you have saved rather than spent more overall. Some goods become useless, and you simply do not buy them. (Respondent 3)

Saving money is as important as spending more, but in a way that Reporters feel more just: *“The perspective is not always to save money; if you want the producer to get a fair amount of money, you would probably spend more. You can save by reducing the number of purchases, but not through the product.”* (Respondent 2).

Problematization and praxis occur simultaneously in line with a Freirean-based view (Giroux, 2020). By acting using accounting data and reallocation, families learn to constitute the self, becoming more aware that every-one's actions make a difference (Bay, 2018; Bebbington et al., 2007; Joannides, 2012; Roberts, 1991) toward the environment and social justice. The accounts and reallocation columns function as mirrors in which the self can be reflected upon, analyzed, and recalibrated (Roberts, 1991) through small and continuous improvements. Thus, accounting has a positive inner function (see Joannides, 2012; Roberts, 1991; Rodrigue & Romi, 2022) that does not produce any distortion in communication and self-image but rather strengthens the importance of the self in contributing to justice (De Vita & Bertell, 2018; Glass, 2001). Action (e.g., a decrease in automobile use) leads to reflection and further problematization (Bebbington et al., 2007), with Reporters asking additional questions, exploring further sustainable/unsustainable choices, and perceiving possible future developments in their alternative lifestyles.

5.2. Different teachers in action

The emancipatory process triggered by the household accounting tool is subject to a mild and continuous coordination activity, with different teachers' involvement in supporting and educating Reporters along the desired direction of emancipation and praxis.

The learning process of praxis (and problematization) takes two main paths: one within the family and one involving local groups and the entire community.

Within the family, spouses learn from each other. For instance, spouses cooperate (see Komori, 2012) by providing a shared distinction between habitual and reallocated purchases. Reports are generally considered familial, not individual, tasks, as the household is the central stage on which to pursue internal learning and change (Feola, 2014). Spouses often play different roles in materially monitoring purchases (Carnegie & Walker, 2007; Komori & Humphrey, 2000). For instance, the wife can be responsible for collecting receipts while the husband creates the reports. Household accounting roles may also depend on previous accounting experience and education: *“My wife was better than me at using the tool because she studied accounting, but on the choice between reallocation and habitual, we always consulted each other”* (Respondent 4). Children are also involved, not in using the tool but in learning and sharing the central values of the community. Involving children is not easy, as some radical choices (e.g., the surrender of TV) are less

¹⁰ When using her/his, we have altered the quote to remain consistent in pronoun primacy.

¹¹ As another example of reduction/saving, every year in November, the community is involved in the Buy Nothing Day, an international day of protest against consumerism (e.g., Reports of Justice monthly letter, November 2016). This helps them save money as well as lower the negative environmental impact linked to the products they buy.

appreciated by a young consumerist generation.

The change process is also prevalent and studied outside the family unit, mainly through local groups and community-level meetings (e.g., the Reports of Justice annual meeting).

First, local groups provide help by offering technical guidance and learning from other families, initiating discussions of what could be defined as reallocated expenditures (Gaggioli & Valer, 2011). Through local groups, less-“strict” family units (those less capable of reallocating and reducing expenditures) learn from “stricter” families to reach a more sustainable status by gradually reducing expenses and reallocating more; “*The local group is essential to sharing the reallocated expenditures. The local group helps you to hold your course and to improve*” (Respondent 10).

Local groups have played a vital teaching role in motivating Reporters unable to achieve specific goals. Through socialization, families transform themselves into “teachers” that inspire others to act.

The group can work as an incentive because there might be someone who has gone a little step farther than you. Perhaps you did not think about that step, but you can take it because another family did it. (Respondent 10)

By creating new sets of problems and solution codifications (Contrafatto et al., 2015), certain families have helped other families make progress in their transformative projects.

Thus, local groups act as conversation circles and mutual learning exchanges (Thomson & Bebbington, 2005), where discussions do not rely on formal teachers but on multiple families who learn from each other. Through local groups, families learn how to reallocate more and continuously question their points of view in response to feedback from others (Saravanamuthu, 2015).

Second, as a whole, the community provided—and provides—support and teaching by suggesting the structure for filing monthly and annual family reports and by helping to define reallocated expenditures and pursue additional goals. Additionally, recurring meetings (e.g., every quarter) for administrative staff and the annual meetings, especially in the first years, gave Reporters helpful advice and technical guidance on completing monthly and annual family reports and identifying reallocated purchases (e.g., Reports of Justice monthly letter, September 2005). This support was often based on the experiences of the most diligent (in reporting) families and local groups. Reporters rely on the community’s advice (based mainly on prior shared experiences and commitments) but then determine their own standards for reallocation. Annual meetings also allow Reporters to talk with external academic experts (e.g., economists and sociologists) and practitioners (e.g., entrepreneurs) about topics related to sustainability, human rights, and happiness to increase their knowledge of alternative economic and social practices and to heighten their critical thinking skills (Feola, 2014). These experts can also be considered teachers and facilitators who co-investigate specific themes and help decodify and translate abstract concepts into concrete actions (Burstow, 1991; Contrafatto et al., 2015; Giroux, 2020). During Reports of Justice national meetings, Reporters learn by offering and hearing ideas about reallocating certain purchases.

The community also acted as a teacher through aggregate community-level reports. Reporters aggregated their monthly and annual familial data into community-level annual reports and, from 1997 to 2009, compared them to national data on average Italian family purchases provided by ISTAT. Data aggregation revealed the transition from individual familial efforts to community changes toward liberation (Freire, 2002) and away from consumerism, with thousands of euros moved yearly toward reallocated purchases. Indeed, data showed that more than 100 family units were reallocating, on an annual basis, a large proportion of their manageable disposable income toward more just products (e.g., Reports of Justice Annual Report, 2002, 2006, 2007):

The community had a political goal. All the sheets were sent to the administrative staff, with the aggregated data to be compared to the purchases of average Italian families, as calculated by the Italian National Institute of Statistics (ISTAT). Our national reports showed that we could both save money and live better by reallocating. (Focus group)

Money was shown to be saved because useless and polluting products were not purchased:

By comparing the family reports with the national averages, it has been possible to quantify the reallocation of up to 30 % of expenditures and to show that Reporters drafting the Excel sheets could cut their expenses by 22–25 %. (Respondent 1)

Table 5 shows Reporter expenses compared to the national average, as provided by ISTAT. Reporters spent, on average, 16 % less than the average Italian family in 2009. In particular, they spent less on food (−41 %), clothing and footwear (−45 %), and cosmetics/personal care items (−51 %). However, they spent more on leisure, cultural activities, and education (+68 %). These findings thus reveal that reallocation also refers to moving from specific categories of purchases to others.¹²

In 1995, consumer levels among Reporters were comparable to ISTAT averages, with Reporters spending 1.5 % less (Reports of Justice annual report, 1995), while in the period from 2000 to 2009, Reporters spent 22 % less on average each year (Reports of Justice annual reports, 2000–2009).

Table 6 shows that almost 30 % of entire family incomes were reallocated toward more “just” purchases. As a major part of income is often reserved for mandatory fixed expenses (e.g., accommodations, rentals, or mortgage payments) and cannot be reallocated, this result can be considered relevant. Reallocated purchases were mostly related to foodstuffs, long-lasting goods, personal care, and to a lesser extent, home, and transportation—categories characterized by mandatory fixed expenses.

Community-level annual reports helped Reporters promote their political goals by showing that reallocating toward organic and

¹² The higher expenses related to cultural activities and education could be due to Reporters being more educated than average Italian citizens. For instance, approximately 60% of Reporters have at least a high school diploma, while only 41% of the general Italian population possesses a high school diploma (ISTAT; 2011; Reports of Justice Annual Report, 2001; 2002; 2003; 2004; 2005; 2006).

Table 5

Average monthly purchases (in €) of each member of the movement (family unit) and comparisons with the national average values (ISTAT, Italian National Institute of Statistics).

COST ELEMENTS	2000 ⁽¹⁾	2001 ⁽¹⁾	2002 ⁽¹⁾	2003 ⁽¹⁾	2004 ⁽¹⁾	2005 ⁽¹⁾	2006 ⁽¹⁾	2007 ⁽¹⁾	2008 ⁽¹⁾	2009	Average yearly increase	ISTAT ⁽²⁾	Diff. from ISTAT
FOODSTUFF ⁽³⁾	142,17	141,88	146,77	155,94	157,62	150,01	159,48	159,40	165,12	188,38	3 %	271,34	-41 %
CLOTHES AND FOOTWEAR	34,89	32,32	34,38	31,95	29,37	29,44	38,41	35,95	38,41	39,65	2 %	65,44	-45 %
HEALTH	35,24	38,25	37,47	53,63	44,06	39,48	53,05	56,53	58,09	67,80	9 %	62,18	-9%
LEISURE, CULTURE, AND EDUCATION	52,38	59,53	63,72	57,04	57,20	67,49	85,60	69,36	72,40	101,33	9 %	41,17	68 %
HOME	154,19	154,34	139,32	162,58	181,58	200,12	189,88	194,96	184,41	155,87	1 %	257,37	-24 %
TRANSPORTATION	96,98	103,16	108,14	105,13	102,92	106,38	97,22	103,42	102,72	106,25	1 %	148,10	-30 %
LONG-LASTING GOODS	156,47	223,24	158,52	179,28	120,40	94,65	130,71	152,79	132,05	114,53	0 %	n,d,	
MISCELLANEOUS	114,05	133,95	127,41	118,57	99,67	102,55	114,28	127,83	115,83	149,19	4 %	n,d,	
COSMETICS/ PERSONAL CARE	15,53	16,38	14,96	16,00	14,51	15,66	16,65	19,00	17,31	21,37	4 %	38,94	-51 %
OTHER ⁽⁴⁾	270,52	357,19	285,93	297,86	220,09	197,20	244,99	280,62	247,87	263,72	1 %	211,04	33 %
TOTAL	801,90	903,05	830,67	880,12	807,33	805,80	885,28	919,24	886,34	944,37	2 %	1095,56	-16 %
n. families with at least 3 reports drawn up and sent every year	99 out of	119 out of	130 out of	132 out of	99 out of	91 out of	87 out of	61 out of	67 out of	42 out of			
Percentage	68 %	75 %	71 %	79 %	79 %	78 %	81 %	69 %	87 %	74 %			

(1) Values were obtained considering families with at least three reports sent and were made comparable with a two-members family through equivalence ranges; amounts referred to years previous to 2009 have been calculated with the 2009 prices.

(2) ISTAT is the Italian National Institute of Statistics: the data refer to an average purchase (in €) of a two-members family located in the North East of Italy, values calculated at 2009 prices.

(3) ISTAT data include eating out average expenses (€ 92.66), so they are comparable with a monthly report of the Reports of Justice.

(4) The row has been added to be compared with ISTAT data. It equals the sum of long-lasting goods and miscellaneous.

Source: Reports of Justice annual report, 2009.

Table 6
Percentage of reallocated purchases (¹) per cost element.

MAIN AREAS	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2000–2009 % change
FOODSTUFF	38,7	39,4	38,0	37,6	42,7	46,1	45,0	42,5	47,8	45,7	+18 %
CLOTHES AND FOOTWEAR	27,7	24,3	21,9	21,4	26,0	25,8	25,1	22,4	24,4	23,6	–15 %
HEALTH	37,9	37,5	32,5	37,0	33,4	30,9	29,3	31,2	38,4	31,7	–16 %
LEISURE, CULTURE, AND EDUCATION	31,9	33,7	35,0	29,3	31,9	31,0	34,5	31,2	37,7	37,6	+18 %
HOME	11,3	10,2	9,4	9,8	11,6	12,9	14,0	14,7	18,7	15,0	+33 %
TRANSPORTATION	20,7	20,9	22,5	24,4	24,1	27,9	28,1	23,8	27,7	24,1	+16 %
LONG-LASTING GOODS	35,7	32,0	27,0	32,8	41,0	42,7	46,6	35,6	48,1	39,0	+9 %
MISCELLANEOUS	24,7	27,7	28,3	25,1	33,7	30,9	29,5	30,1	41,0	34,8	+41 %
PERSONAL CARE	30,6	28,6	32,2	34,1	39,3	36,6	34,4	39,7	39,1	37,4	+22 %
TOTAL	28,8	28,3	27,4	27,9	31,5	31,6	31,8	30,1	35,9	32,1	+11 %

It is calculated as a percentage of total spending in a specific area/cost element, considering only those family units that have moved at least one euro in that particular area during the overall period.

Source: Reports of Justice annual report, 2009.

fair-trade products does not mean spending more if the lifestyle is more restrained and all wastefulness is removed (e.g., Reports of Justice monthly letter, November 2002). Also, they have helped Reports of Justice families to hold their course and improve over time. By viewing annual community-level reports, Reporters could decodify (Thomson & Bebbington, 2004), moving from the parts (family reports) to the whole (community-level reports) but then returning to the parts by reflecting upon the data and the goals reached and unreached at the familial level.

Thus, different teachers have helped Reporters make the liberation process more consistent with the community's central values. These teachers act as sympathetic supports to understanding the community's living code from the community's perspective that drives the changes (Freire, 2002). Teachers engage in mutual understanding and solution exploration (Contrafatto et al., 2015), helping achieve micro-level familial changes. Socialization makes household accounting a form of social encounters, or "en-counts", being confrontational accounts through which to discuss and form dialogic understandings of sustainable consumption (Contrafatto et al., 2015). Household accounting practices as social en-counts help to generate an educated, resistant community and to express the community's mutual understanding and closeness (Contrafatto et al., 2015).

Fig. 3 displays a refinement of the Freirean-based theoretical interpretation based on the Reports of Justice case study.

5.3. Dialogic learning processes in the reports of Justice community

As previously mentioned, the capacity of accounting to become emancipatory can rely on its dialogic features; Brown (2009, 324–328) offers an interesting set of key principles "as the basis for a critical dialogic framework." Our empirical materials clearly show evidence of some of these principles in the case of the Reports of Justice. The main dialogic principles in this case study are now described.

5.3.1. Avoid monetary reductionism:

Reporters seek to avoid monetary reductionism by inserting qualitative data into their reports (Brown & Dillard, 2019; Brown, 2009). The qualitative part of the monthly and annual family reports (see Table 1), with the insertion of present and future goals and the most relevant experiences, is perceived as very important by both the founders and other Reporters—often more important than the quantitative part. For instance, by codifying hospitality, household accounting monitors familial social connections (Llewellyn & Walker, 2000; Roberts, 1991). Annual family reports contain a long list of familial goals arranged by category (e.g., food self-production, clothing swap, and reduction of industrial laundry detergents) and are not directly connected to financial expenditures (e.g., Reports of Justice monthly letter, December 2002).

This feature allows Reporters to derive a positive sense of self by working within the home and for other people. In the qualitative part, value is codified through qualitative goals and personal experience, such as volunteering, and not necessarily in terms of money saved or reallocated (Llewellyn & Walker, 2000).

Families wanted to go beyond monitoring. They wanted to codify the quality of their lives and time, and we decided to add a monthly qualitative goal [...]. The quality of our lives should always prevail over quantity or mere quantification. (Respondent 18)

A change process (and action) is also related to the use of time. In this context, time is codified not to standardize paid and unpaid work but to monitor moments that are separate (and can be more satisfactory) from paid work activities. Reporters—codifying, in their annual spreadsheets, the time they have spent in paid and unpaid activities and volunteering—generally decided to reduce the amount of time they spent at work and to increase the amount of time they spent with the family, a part of which is undoubtedly devoted to housework (Reports of Justice monthly letter, October 2007). More specifically, it was shown that women have generally decided to extend their paid working hours, while men have decreased them. Thus, accounting has contributed to time redistribution between women and men (Reports of Justice Annual Report, 2007).

Time spent with the family is considered productive (e.g., it can lead to time for self-production) and also has an intrinsic value (i.e., improves one's relationship with other family members). This time helps families save money (e.g., by cooking instead of going to

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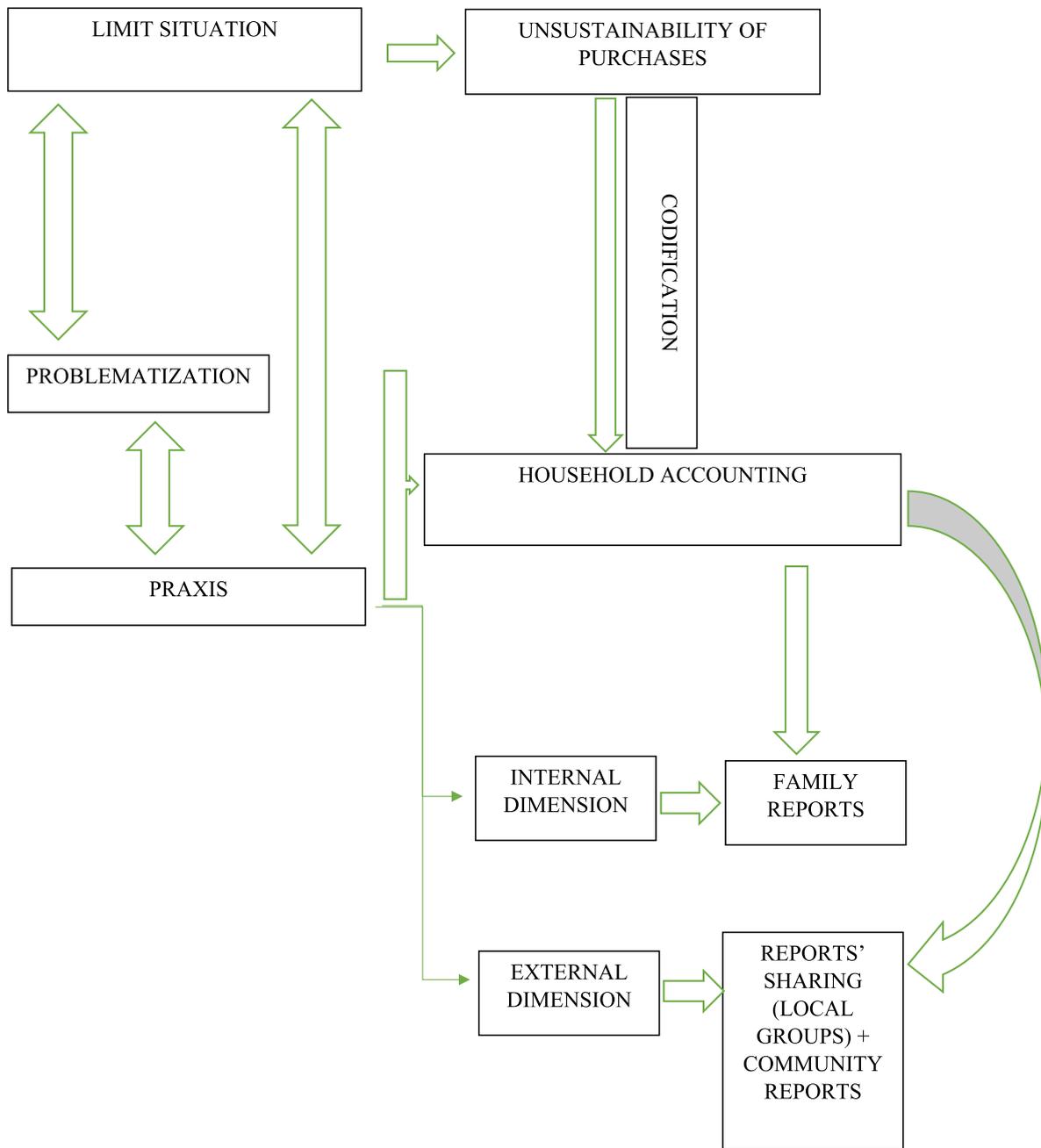


Fig. 3. The Freirean-inspired theoretical explanation.

restaurants) and, more importantly, share experiences and an alternative way of life. Thus, it frees Reporters from consumerism and paid work.¹³ Although household accounting is not explicitly aimed at changing a particular form of service production (e.g., cooking) within the family, it does play a role. Interviewees argued that household accounting made them consider the weight of the time spent on useful/useless purchases and experiences. Accounting indirectly changed service production and housework distribution by codifying the hours spent providing paid and unpaid services (e.g., [Lewellyn & Walker, 2000](#)).

For a year, we measured the time spent on different activities. For example, we counted the time spent at work, with the family, and volunteering. Here, I am the only one with a job. We also run a B&B and experiment with new ways of life. Other people, after accounting like this, decided to change jobs. (Respondent 7)

For instance, Reporters who went from full-time to part-time work benefited from the free time dedicated to unpaid but satisfying activities like childcare and education ([O'Sullivan & Kraisornsuthasinee, 2020](#)).¹⁴ Interestingly, in the community, women are more satisfied in terms of available time for "important" (i.e., satisfactory) things and in terms of life enrichment (e.g., Reports of Justice Annual Report, 2006).

Another form of service production, codified through household accounting, is related to self-production, which is one of the key goals of the community (e.g., Reports of Justice Annual Report, 2006, 2007, 2008, 2009). Self-production lowers the separation between the private site of consumption and its public site, making the private site productive ([Firat & Venkatesh, 1995](#)). Household accounting has helped Reporters fix new goals (and targets) for self-production, a valuable activity for saving and sharing peaceful family moments. Again, this could help families play an important role for themselves, their local groups, and, ultimately, society's common good ([Feola, 2014](#)).

5.3.2. *Be open about the subjective and contestable nature of calculations:*

The deviance from consumerism relies on people's capacity to change purchase behaviors, so it becomes necessary for Reporters to distinguish between reallocated and habitual purchases clearly. This requires that they undergo a learning process. While some categories of goods (e.g., local organic foods) can easily be placed in the reallocated column, in other instances, Reporters face more difficulty understanding whether a specific purchase (e.g., from large-scale hypermarkets) could be considered reallocated. Following Freirean logic, the column of reallocation opens themes and concepts ([Burstow, 1991](#)). All respondents emphasized the freedom to establish their own definition of reallocated; "*There is not a perfect solution for distinguishing the reallocated expenditures from the habitual ones. Every family can decide: For example, this month you may decide to produce your own jam, and the next month not. Every family is free*" (Respondent 4). Thus, the concept of reallocation tends to vary not only among families but also in different periods within the same family. It depends not only on family income but primarily on the initial awareness each Reporter has in terms of responsible consumption and on her/his ability to make or avoid specific purchases:

The distinction between a reallocated and a habitual expenditure modifies over time. For example, a while ago, I was considering as reallocated the products I bought at the local cooperative's shop. Now, I do not consider them reallocated if they are not organic. Over time, there has been a sort of radicalization. (Respondent 12)

However, this issue is not generally perceived as limiting, as each family can define reallocation depending on a personal point of departure:

What made us a little disoriented at the beginning was that there is not a precise rule to define the reallocated purchase, and therefore, this decision is left to the initiative of each family and group. Then, I understood that it is a sort of path to improve: what was considered reallocated before now is not; we are improving. (Respondent 22)

The accounting tool has helped Reporters to not only list and quantify but also set monthly and annual goals of reallocation and establish future goals that, again, act as an incentive to change everyday actions (e.g., Reports of Justice monthly letter, December 2002). Over time, families have learned and improved along the path of justice. Accounting cannot be rigid because education is an "in-progress" activity. It must be flexible and evolve from one period (e.g., one month) to another ([Komori, 2012](#)). The importance of the household report is not only in the "bottom line" but also in the horizontal shift between habitual and reallocated expenditures. Reporters have changed the frequency and content of reports over time based on goals not yet achieved.

Freedom from consumerism is thus pursued in different ways. There is not a unique outcome of emancipation for all Reporters but rather different stances and positions (e.g., [Osman, Gallhofer, & Haslam, 2020](#)). Consensus is not required, and differences are valorized (see [Brown & Dillard, 2013b](#); [Dillard & Brown, 2015](#)). Sharing experiences also helps to establish more homogenous criteria and a list of features for positive elements to be considered reallocated, although individual discretion persists.

¹³ Interestingly, Reporters have found that they generally work (paid) less than average Italian families, consistent with the idea of 'working to live and not living to work' (e.g., Reports of Justice Annual Report, 2005; 2006; 2007; 2008).

¹⁴ Because it was not a problematic issue, families did not measure household task distribution between women and men through accounting. This very much depended on the time available at home. We found that women and men, depending on the available time, helped each other with household task. Also, in general, women are more likely to do domestic tasks (e.g. cooking, child care) because they have more time (e.g., Reports of Justice Annual Report, 2006). Also, women are more likely to deal with childcare when their children are infants (Reports of Justice Annual Reports, 2004–2009).

5.3.3. Ensure effective participatory processes:

When familial results are shared within local groups and community meetings, people with different cultural and educational backgrounds use accounting as the common language to discuss personal purchases and experiences (Bryer, 2011).

In the Reports of Justice case study, coordinating processes tend to be educational, enabling, and liberating (e.g., Giroux, 2020; Walker, 2016), helping Reporters pursue their aims in ways they prefer and are able.

Within local groups, the criteria for reallocation have not been imposed. Instead, they have been listed and suggested:

The community has never had specific formal rules on the concept of reallocation. We prefer to discuss it within local groups with whom we share the same principles but without mandatory detailed obligations, sanctions, or negative evaluations. (Respondent 5)

Not even the spreadsheet format has been imposed (e.g., Reports of Justice monthly letters, December 2002; November 2011). Reporters have always been free to edit the suggested format when creating their family reports. The reason for such diversity is because of the different domestic contexts and related needs in which the process of education and liberation takes place (Brown & Dillard, 2013b). The definition of reallocated expenditure is left to a single user, depending on her/his capacity and sensitivity.

*Each Reporter could choose her/his own criteria. The idea of justice is always valid since it depends on the starting level of each person. Someone can say, "I sold my car, and now I use the bus and my bike," while someone else has to keep the car because of small children. Each of us has her/his own needs.*¹⁵ (Respondent 23)

Furthermore, the community has neither imposed limits nor targets regarding reallocation but has only made suggestions (e.g., Reports of Justice monthly letter, December 2003). As argued by one Reporter,

Each family fixes its own goals of reallocation. There has never been any competition within the community. Our community has always been an inclusive rather than an excluding one, and each Reporter can freely decide how and to what extent to reallocate. (Focus group)

Thus, the community has never been required to respect a specific definition or percentage of reallocated consumption. Additionally (and in line with a dialogic engagement; see Contrafatto et al., 2015), no Reporter has been blamed by the community for past unsustainable actions. In the household accounting tool, the objectives of reallocation and saving to be pursued by the family (or the local group) are set. If the objectives are not reached that month, families (or local groups) try to reach them in the next without any internal or external penalty. Once that goal is achieved, a new goal can be freely chosen and drawn up:

The objective is a path; nobody is competing with others. We feel free, even in not achieving the objective. I give you an example: We were thinking about getting rid of the car, but it is not feasible as we live in the countryside. So, we decided that this objective is not reachable for us. (Respondent 20)

The only time the community enforced stricter coordination among Reporters was when the aggregation of the monthly and annual family reports was established by comparing the Reporters' expenditures with the national averages. For over ten years, Reporters have been asked to send at least three monthly reports per year and to fill out the "total" line for each category so that this information could be included in the sample for data aggregation. In this case, teachers were the authors of the community-level annual reports, excluding families from the final sample if their familial data were unsuitable for aggregation.¹⁶ Again, the families were only asked to send their reports to the administrative staff. There were no penalties for incomplete or unsent submissions.

Overall, the case study shows that truly educational and emancipatory accounting practices must be based on approaches to social change that are inclusive (Célérier & Cuenca Botey, 2015; Contrafatto et al., 2015; Molisa, 2011), with no impositions by some (teachers) on others (disciples). For instance, the ability of each Reporter to change the definition of reallocation—compared to that of other families—allows inclusion. Interviewees generally indicated that family units are not negatively judged simply because they could not reallocate/save as much as others, nor is there competition among Reporters. Accounting thus includes and enhances the values of diversity and subjectivity (Brown & Dillard, 2013b; Komori, 2012). As suggested by Bryer (2011), when rigidly employed, accounting can make individuals lose sight of what makes them different. Coordinating mechanisms, in our case, do not aim to make families and individuals necessarily more efficient and disciplined, scrutinizing their behaviors and purchases with a clear set of norms and prescriptions (see Miller & O'Leary, 1987).

Fig. 4 provides a broader view of the features of this case of dialogic household accounting, based on Brown (2009) key principles.

5.4. Obstacles to reaching long-term and large-scale impact

The emancipatory dialogic process can face several obstacles to its deployment (e.g., Bérubé & Gendron, 2022; Brown, 2009; Coulson & Thomson, 2006; Gallhofer et al., 2015; Masquefa et al., 2017; Osman et al., 2020). The case of the Reports of Justice empirically shows some limitations and barriers that the dialogic process can face. Some are connected to the accounting tool. For instance, despite the effort put into simplifying the use of the tool, a few Reporters complained about the time required to draft it. Reporting requires continuity and commitment, which is hard to practice as it is time-consuming:

¹⁵ When using her/his, we have altered the quote to remain consistent in pronoun primacy.

¹⁶ As the aggregate reports were based on the reports of those individual families that decided to send them in, they did not include all available familial data. This issue led to a "selection bias" in the aggregated reporting process, with potential inaccurate comparisons between the average community consumption and the national one, calculated by ISTAT.

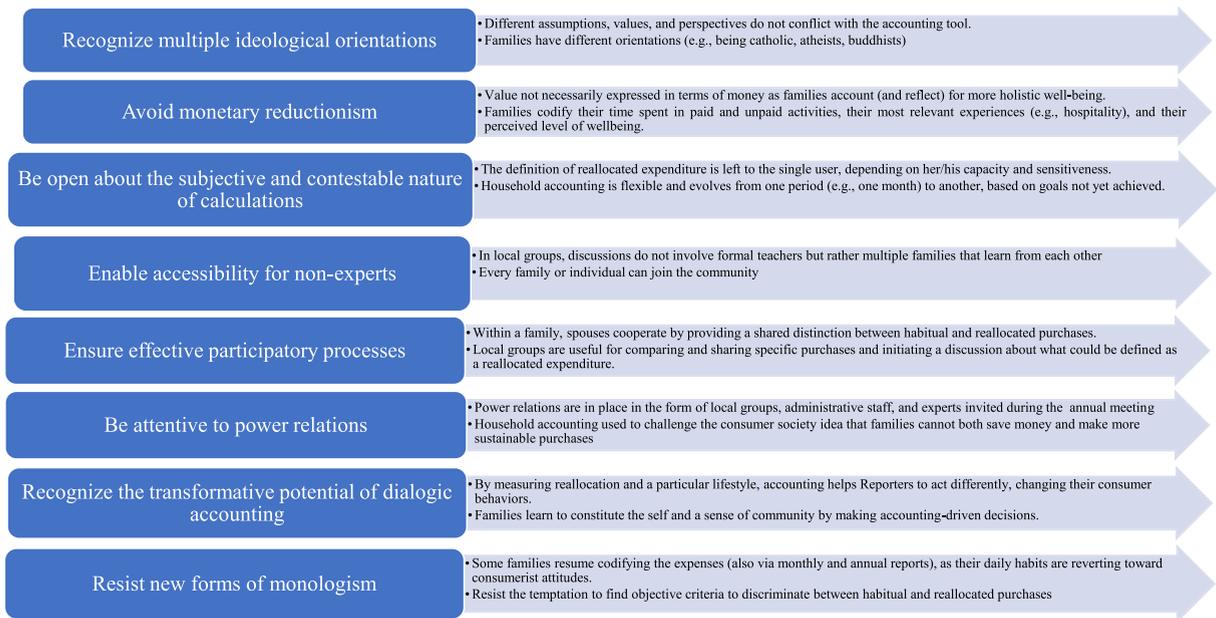


Fig. 4. Critical dialogic principles based on Brown (2009) framework: the Reports of Justice case.

When we started, we had only one child. Now, we have three, and to do [the Excel] you need at least one afternoon per month. In the beginning, you need to find a method to reallocate the expenditures, and in the first years, you have to reflect and reconsider a lot. Therefore, you need a lot of time. (Respondent 14)

Additionally, before it can be used, the content of the different Excel reports to be completed must be adequately understood and the concept of reallocation assimilated. This seems to require a certain level of schooling, which can represent a barrier to the involvement of more people. Reporters have, on average, a high level of schooling (e.g., ISTAT, 2011; Reports of Justice Annual Reports, 2001–2006), and some basic knowledge and culture help to promote a cultural shift and disseminate it throughout society (Vare & Scott, 2007):

It is not a coincidence that the movement has not been able to involve poorly-educated people. Indeed, we have had a few families of factory workers. We need a relatively high educational level here because a cultural change is at stake. You have to practice it, and it is not easy at all. (Respondent 21)

Nonetheless, we have also found that through visualization, which makes change evident, household accounting stimulates learning, even in users who do not possess an economic or quantitative background (see, on this point, Bay, 2018; Bryer, 2014; Pazzi & Svetlova, 2021).

Another point to mention is the highly correlated relationship between a lack of education and access to economically-desired “careers”, which is likely to result in less educated individuals experiencing significantly lower discretionary income (i.e., they have very little discretionary income, as most of their income goes to basic necessities). This point can also help explain the low presence, among Reporters, of families experiencing difficult financial conditions.¹⁷

The main reason for the precarious use of household accounting is due to its educative role: household accounting only lasts for some years until family goals (in terms of purchase reduction and reallocation) have been reached. Gradually, as the transmission process became more routine, with only imperceptible changes, most family units stopped sending their monthly and annual reports to the administrative staff. Indeed, most felt they had already reached their political goal as a community. Additionally, an important part of income, except for some fixed expenses such as apartment rentals, was reallocated, and the family units found it difficult to reallocate and save more, given the achievable familial threshold. As reallocated consumption within disposable income had reached its peak, the majority of Reporters also stopped creating their monthly and annual structured family reports while still collecting the receipts and/or using simpler reports:

The report is helpful at the beginning because it quantifies the change, including the boundaries within which you can operate. Then, however, the same report makes you understand that, at a certain point, it becomes useless for a family because it has achieved its maximum results in terms of reallocation. (Respondent 10)

Household accounting is effective only for a certain period (until goals have been achieved), and it is not a stable practice within a

¹⁷ We thank an anonymous Reviewer for this interesting point.

family; *“The tool is an exercise but not the final goal. [...] ‘Justice’ is the central element of the campaign. The two things worked fine together, at least for a certain period. We have the data and such data talk”* (Respondent 4).

However, some families continue to complete their monthly and annual reports at least twice a year to monitor and understand their consumption. Additionally, families still calculate their water and energy consumption and consistently pay attention to product labels. According to the most recent Reporter experiences, household accounting has been internalized as a method, keeping the informal practice of recording and, more importantly, the reflection on daily consumption choices: *“We had drawn up the reports for some years. Then, the main result was achieved. But the method endures, a method of monitoring your lifestyle”* (Respondent 5). Interestingly, some families resumed codifying their expenses (also via monthly and annual reports), as their daily habits were reverting toward consumerist attitudes. Other families considered restarting, feeling they were no longer codifying their purchases quantitatively and qualitatively. Household accounting practices can stop for a while but also re-emerge when re-education is needed:

A very interesting aspect is the reappearance of the tool from time to time when Reporters lose their road toward a fair and ethical society. Companies change rapidly, and advertising is so powerful that it drives families toward consumerism again. Accounting serves to retake the right road. (Respondent 18)

The lower use and diffusion of household accounting might have different interpretations. On the one hand, it reflects the fact that the change has been spread, and the process of learning (and change) has been achieved (Gaggioli & Valer, 2011). The spreadsheet, being a dynamic tool rather than a rigid and boring “homework” assignment to complete (see Bebbington et al., 2007), is useful for a certain period, and its utility has peaks and declines (Giroux, 2020). The method remains, while the tool can be abandoned once Reporters no longer feel themselves to be oppressed (Freire, 2002). Using the tool, Reporters felt they had managed to distance themselves from particular market logic and corporate interests, creating a resistant social space (Firat & Venkatesh, 1995; Kozinets, 2002).

On the other hand, the dialogic and emancipatory capacity of the tool does not seem to have been completely exploited and failed to scale up to the entirety of consumerist society for different reasons. First, this could have been driven by the lack of a unique strategy to follow at a community level due to too many actors involved (e.g., local groups and their coordinators, administrative staff, and founders of the community). As written by Mayo, who was inspired by Freire, *“a certain degree of instruction needs to be imparted to render any dialogical education an informed one, striking a balance between spontaneity and conscious direction”* (Mayo, 2008, p. 427). The low level of standardization and formalization has made the community chaotic and less visible to outside actors (e.g., local authorities). Additionally, the movement has not had a clear and explicit strategy of proselytism, leaving the initiative of recruiting new members and families to each Reporter without making it, in any way, compulsory or compelling. As a consequence, despite the efforts of some members, the capacity to increase the number of Reporters has proven to be limited. Second (and this is considered the key reason), Reporters find it challenging to spread the values of sobriety and solidarity beyond the community, with a sense of discomf arising from the disconnection between Reporters and other citizens’ practices (see Bérubé & Gendron, 2022). Reporters’ aims conflict with the “performance imperatives” (Bérubé & Gendron, 2022, p. 21) of consumerism and growth, with power asymmetries between dominant groups (in our case, the consumerist individuals and society) and those seeking change through accounting (Brown & Dillard, 2015b): *“Our philosophy conflicts with the political proposals (of both left-wing and right-wing parties) to move the economy toward an economy driven by consumer spending”* (Respondent 2).

Overall, Reporters have managed to overcome (at both family and community levels) their limit situation: the unsustainability of familial purchases both in terms of the amount of money spent and types of purchases. However, a broader limit situation with a large-scale impact becomes prominent: the unsustainability of an “external” consumerist society. Thus, this paper empirically shows that a dialogic Freirean-based approach is an iterative process. It does not necessarily lead to a final solution but to limited (both in terms of duration and size) emancipatory achievements (e.g., Brown & Dillard, 2013b; Dillard & Brown, 2015; Godowski et al., 2019), with different limit situations arising and/or becoming prominent and further problematization and praxis (e.g., Brown & Dillard, 2013b).

This Freirean-based interpretation can be integrated with prior literature on the sustainable transformation of consumer grassroots organizations (e.g., Feola, 2014, 2019; Forno & Graziano, 2014). Because of contemporary society’s highly individualized and “liquid” structure, it is difficult to build bonds of solidarity and cooperation among consumers for collective action (Butzlaff & Deflorian, 2021; Forno & Graziano, 2014). Additionally, certain levels (and types) of consumption are perceived to be “normal” and “natural,” and this normalization makes ordinary people blind to alternatives (e.g., to more sober and just purchases) (Boström, 2020). As Holloway (2010) argued, it is possible to undermine specific elements of the dominant system (capitalism), starting from alternative and local spaces of experimentation, but not to crack the system in its totality. Given the pervasiveness of consumerism, alternative ways of living (and accounting) also necessarily exist within the dominant (albeit not monolithic) system that these efforts seek to overcome (Feola, 2019; Wright, 2013). In particular, in Western countries, where capitalist modernity is more entrenched, where there is stronger state power, and where there might be more difficult access to ways of knowing, being, and doing that have not been appropriated by capitalist modernity (English & Mayo, 2012; Feola, Koretskaya, & Moore, 2021), transformative initiatives may experience different (and more precarious and complex) dynamics.

This case study also offers possible mechanisms through which dialogic attempts to escape market logic can be made more successful. In this case, Reporters are trying to overcome a broader limit situation (the unsustainability of an “external” consumerist society) and a culture of apathy and indifference (Pouwels, 2019) by building new alliances (Butzlaff & Deflorian, 2021; Dillard & Vinnari, 2019). More specifically, thanks to the stronger awareness and leadership achieved, Reporters have created or joined other associations and NGOs that promote non-violence and sustainability, thus stimulating further democratic communities (e.g., Reports of Justice monthly letter, February/March 2005). Furthermore, some attempts are being made to extend accounting (with a different spreadsheet compared to the household accounting one) outside the community, for instance, through so-called “solidarity purchasing

groups” (e.g., Reports of Justice monthly letter, April 2018).¹⁸ Additionally, Reporters invited to seminars and conferences tend to talk about their household accounting experiences. They enjoy revealing their personal purchases to appeal to the audience through numerical, real-life, detailed change: “*When I present the Reports of Justice community to other associations, I always show them our main quantitative results achieved through household accounting*” (Respondent 16).

Therefore, the current strategy seems to focus on cooperating with other associations at a broader European level (e.g., Wuppertal Institute in Germany and Economy for Common Good in Austria) to achieve more political strength, though with the same inspiring principles of solidarity and sustainability. The other idea is to create synergies with some companies to develop, at the company level, sustainability reports linked to those of the Reports of Justice, created by firm employees and consumers who are among the company stakeholders. Thus, overall, the community is trying to “*form alliances to develop and press its political demands and alternative visions*” (Dillard & Brown, 2015, p. 254) and is seeking to promote the accounting method of reflection and action (not necessarily with the same structure) outside. The aim of achieving a more significant impact on society can be pursued through several amplification processes, such as the spreading of the initiative in other contexts, the transferring of the initiative in similar environments, and so on (e.g., Hermans, Roep, & Klerkx, 2016; Lam et al., 2020), and the community is seeking to create social connections inspired by practices of self-education and learning (De Vita & Vittori, 2019).

6. Conclusions

This case study focused on the Reports of Justice community and showed the capacity of the current practice of household accounting to emancipate users from consumerism through education. Reporters showed that different and dialogic accounting is possible, involving active inquiry by listening, asking questions, and talking. The paper highlighted the positive force of accounting in pursuing emancipatory objectives, refuting the idea of its inevitable capture by overarching neoliberal interests (e.g., Brown & Dillard, 2015b; Bryer, 2011; 2014; Chiapello, 2017; Moerman, 2006; Molisa, 2011).

The unsustainability of purchases is the family and community “limit situation” (Freire, 2002) that the accounting spreadsheets codify and allow users to analyze and change. Household accounting reports inspire families to learn how to transform their purchases by reallocating and reducing them. By socializing their reports and experiences, families find that they all set similar objectives for social change, mutually reinforcing their efforts (Bryer, 2011). Household accounting acts as a dialogic codification (Contrafatto et al., 2015) that organizes familial change in progress and helps achieve a transformational praxis. Such a process takes advantage of the same features of accounting that are often accused of being used to oppress people—namely, its wide presence in everyday life (Jeacle, 2009), its capacity to make things visible and relevant (Cooper & Morgan, 2013), and its ability to persuade actors to engage in desired behaviors (Bay, 2018; Chiapello, 2017).

The paper contributes to Freirean-inspired dialogic accounting research (e.g., Bebbington et al., 2007; Boyce et al., 2012; Contrafatto et al., 2015; Denedo et al., 2019; James, 2008; Manochin & Cooper, 2015; Thomson & Bebbington, 2004; 2005) by showing how a community of families can learn to mitigate consumerism’s negative impacts through a process of problematization and praxis (Freire, 2002). According to Giroux (2020), a Freirean-inspired logic should reject forms of pedagogy that support economic models in which freedom is reduced to consumerism. This paper explains how this theoretical logic can be helpful for this emancipation. The paper extends prior Freirean-based studies (e.g., Contrafatto et al., 2015; Denedo et al., 2019; Thomson & Bebbington, 2004) by investigating the role of accounting in dialogic education outside the context of classes, corporations, and vulnerable communities in developing countries (Gòmes-Villegas & Larrinaga, 2022). Rather than escaping from poverty, Reporters escape from consumerism using a “traditional” financial accounting tool. The paper provides a real and present example of awakened accounts (Giroux, 2020; Molisa, 2011), which help family units see the emancipatory change in progress (Walker, 2014) and reflect on it to be more conscious of their contributions to justice and create a climate of educated hope in their lives (Freire, 2002; Giroux, 2020). The paper also shows how the process works and the difficulties and limits of emancipatory educational practice, providing a more nuanced understanding of its actual functioning. More specifically, the case study empirically shows that a dialogic Freirean-based approach does not lead to a final solution but to limited (both in terms of duration and size) emancipatory solutions (Brown, 2009; Godowski et al., 2019), with different limit situations arising. Reporters have managed to overcome (at both the family and community levels) their limit situations. However, a broader limit situation, specifically the unsustainability of the “external” consumerist society, still occurs, and this issue has prominent large-scale impacts. The paper also contributes to Freirean-based accounting studies showing that in Western countries, where capitalist modernity is more entrenched, where stronger state power is prevalent, and where it might be more challenging to access ways of knowing, being, and doing that have not been appropriated by capitalist modernity (Feola et al., 2021), transformative dialogic initiatives may experience different (and more precarious and complex) dynamics.

This paper also contributes to household accounting studies (e.g., Du Rietz, 2022; Komori, 2012; Komori & Humphrey, 2000; Llewellyn & Walker, 2000; Rossi, 2022; Sales de Aguiar et al., 2016; Walker, 2014; 2015; Walker & Llewellyn, 2000) by showing that household accounting can be an interface activity that links the private and public spheres (Froud et al., 2000; Llewellyn & Walker, 2000). Visualization stimulates reflection and interrogation (Busco & Quattrone, 2015). By visualizing purchases in the family- and community-level spreadsheets, Reporters can reflect and act to change not only their personal situations (e.g., by reducing and reallocating purchases) but also the context in which they are embedded in terms of the choice of suppliers or environmental impact. Additionally, household accounting can strengthen a community that shares the same values and a particular way of life (Komori,

¹⁸ Solidarity purchasing groups are set up by groups of consumers who cooperate to buy food directly from local producers at prices deemed fair for both parties.

2012; Walker, 2015). In our case, our cohort battled consumerism by engaging in accounting-based dialogue about family purchases within their local groups and other meetings. Furthermore, the paper showed the positive role of household accounting in gender relationships. Even though the household accounting tool does not focus on housework distribution between women and men, we argue that it has contributed to creating a more equal productive distribution in the home context by monitoring the time spent on familial activities. Additionally, there was no evidence of gender bias, as both spouses tended to be engaged in the community and were involved in defining habitual and reallocated purchases. While historical studies found that household accounting and accountability restrained women's freedom by imposing a domestic duty on them and fortifying hierarchical relations and control (Kirkham & Loft, 2001; Walker, 1998, 2003), evidence from this study shows that household accounting results in cooperation between spouses, and there are no subordinate roles within the family. Interestingly, in the community, women are more satisfied in terms of available time for "important" (i.e., satisfactory) things and in terms of life enrichment. Such results are interesting, but they might strongly be influenced by the socioeconomic peculiarities of the involved families in terms of personal wealth and occupation.

As a practical implication, the paper suggests that consumers should begin personal change through education based on accounting data. This may allow them to measure money spent on useless goods and time spent on non-satisfactory activities. Accounting can also help monitor emissions at a private level (see Sales de Aguiar et al., 2016). More generally, this paper suggests that a flexible accounting tool used for measuring and reallocating purchases can be extended to other organizations (e.g., NGOs) and used to build dialogue and alliances among organizations. A first step has been taken by the Economy for the Common Good movement (supported by more than 20,000 companies) that has elaborated a "common good matrix" in which households and company reports seek to be integrated (Economy for the Common Good, 2022). We also suggest integrating individual-level accounts (e.g., of households) into community-level accounts that measure, for instance, how a particular community (e.g., a city) has implemented sustainability goals (e.g., UN SDGs) and at what costs. We also suggest that micro and small enterprises and entrepreneurs, the clear majority worldwide compared to large, listed companies (Achtenhagen, Ekberg, & Melander, 2017), use accounting through a reallocated column that monitors their social and environmental impacts.

This research has some limitations, the most evident of which is the potential non-generalizability of the results, which is due to the adopted research design and the specific context (e.g., socioeconomic status of the Reporters) in which it is embedded (Gehman et al., 2018). Reporters have mainly focused on measuring and monitoring their consumption (especially in terms of its composition) rather than on the monetary value of unpaid activities at home. This could be important for investigating gender equality issues and the value generated by the production of services within households. Monthly and annual family reports were not specifically aimed at determining task redistribution based on gender. This is also an interesting future research topic in the area of household accounting. Furthermore, household accounting metrics should be improved to measure the planned obsolescence of certain goods and specific trade-offs related to sustainable purchases (i.e., the trade-off between ready-made dishes that comprise plastic packaging [a negative element] but contain vegan or vegetarian dishes [a positive element to avoid meat-based consumption]). Finally, the dialogic process (and the accounting tool) can be improved to become more inclusive, involving less-educated individuals. This could be done, for instance, by using digital apps or social network groups and through partnerships with other associations and public administrations (e.g., municipalities) that can help to promote dialogic accounting initiatives of sustainable transformation.

Despite these limitations, the paper empirically shows how individualized accounting can be "*capable of combatting our consumption-based society*" (Rodrigue & Romi, 2022, p. 5), and we encourage future work in this area and the investigation into the role of accounting in helping or hindering alliances among many interacting small-scale initiatives that can create a large-scale change (Boström, 2020; Brown & Dillard, 2015b; Feola, 2019; Holloway, 2010).

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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

Data will be made available on request.

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