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Social movement activists' conceptions of political action and counter-accounting through a critical dialogic accounting and accountability lens

Sendirella George ^{a,*}, Judy Brown ^a, Jesse Dillard ^{a,b}^a School of Accounting and Commercial Law, Victoria University of Wellington, PO Box 600, Wellington, New Zealand^b Dixon School of Accounting, University of Central Florida, Orlando, USA

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ABSTRACT

In the face of growing disaffection with neoliberalism and corporate social and environmental accounting, critical accounting recognizes the potential of counter-accounting to open spaces for democratic contestation and to advance progressive change. Critical dialogic accounting and accountability (CDAA), for example, views counter-accounting as providing social movements with opportunities to challenge neoliberal hegemony, to mobilize multiple publics and to construct new social realities. However, the democratizing potential of counter-accounting is contested within academia, and social movements' views of counter-accounting as a politicizing practice are not well understood. We extend CDAA theorizing by elaborating on the value of counter-accounting in advancing democratic struggles against neoliberalism and illustrating how an agonistic lens can be useful in framing social movements' actions in these struggles. Social movements' conceptualizations of political action and counter-accounting are empirically investigated through interviews with 25 social movement activists. Based on the interviews and our CDAA lens, we propose possible areas for critical accounting collaborations with social movements as they seek to effect progressive change.

1. Introduction

Advocates of “progressive neoliberalism” (Fraser, 2017) claim contemporary social and ecological crises can be resolved through market incentives and voluntarist corporate social responsibility (CSR) initiatives. In line with this view, voluntary reporting within prevailing governance structures is deemed sufficient to motivate corporate and institutional responsibility (Vinnari & Laine, 2017, p.1). Many studies challenge the efficacy of such reporting and governance arrangements on the grounds they are highly selective and self-serving (Boiral, 2013; Cho et al., 2015; Spence, 2007; Tregidga et al., 2014), arguing the need to broaden and open up opportunities for communication and participatory governance beyond those currently privileged (Brown & Dillard, 2015; Dillard & Vinnari, 2017; Tregidga, 2017). Counter-accounts have been proposed as one strategy for stimulating dialogue and debate regarding the social and environmental (in)actions of dominant powerholders and increasing pressure for change (Brown & Dillard, 2013a; Brown et al., 2015; Gray et al., 2014). For these accounts to be effective in realizing their democratizing potential, Cooper et al. (2005) argue they need to be articulated with social movements.

* Corresponding author.

E-mail addresses: sendirella.george@vuw.ac.nz (S. George), judy.brown@vuw.ac.nz (J. Brown), jdillard@pdx.edu (J. Dillard).

This study is part of an ongoing research program applying agonistic political theory in developing critical dialogic accounting and accountability (CDAA), a set of ideas, values and practices (or discourse) aimed at promoting progressive change by democratizing accounting. The stated purpose of CDAA is to facilitate a critical, democratic role for accounting in organizations and societies. However, changes in accounting and accountability systems alone will not bring about desired social changes. Building awareness through disclosure and transparency, while important, is not enough.¹ Accountability systems without “teeth” have limited impact (Gaventa & McGee, 2013). Mechanisms are required that transform awareness into political energy and accountability into meaningful action. The existing CDAA literature has highlighted the need for further theorization and empirical investigation of the role change agents such as social movements play in “surfacing the political” (Tanima et al., 2020) and transformative processes.

Therefore, we focus on activists working with social movement organizations (SMOs). As prior research in political, social movements and organizational studies shows, SMOs may adopt more or less reformist or radical perspectives, with implications for their engagement strategies and institutional targets (Daphi et al., 2019; den Hond & de Bakker, 2007; Kenis, 2019; Taylor, 2017).

Our aim in this study is to advance conceptual and empirical understanding of the democratizing potential of counter-accounting by analyzing, illustrating and reflecting on SMO activists’ conceptions of political action and counter-accounting. We interview 25 activists from various SMOs and analyze the interviews using a CDAA framework. The discussions with interviewees were framed by contrasting counter-accounts with conventional corporate reporting and CSR and addressed SMOs’ aims and objectives, their counter-accounting practices² and their engagements³ and alliances. Building on prior CDAA literature, Mouffe’s recent writings on agonistics (especially Mouffe 2013, 2018a,b) and related social movements literature,⁴ we show how an agonistic lens helps understand the importance of counter-accounting for democracy to, inter alia, expand the information, ideas and analyses available to citizens, make disputes visible, expose power relations, enable subordinate groups to claim voice and foster political subjectivities (cf della Porta, 2011, p.808; Brown & Tregidga, 2017). Based on the interviews and our CDAA lens, we also propose possible areas for critical accounting collaborations with social movements as they seek to effect progressive change.

The paper is organized as follows. Section 2 briefly reviews prior accounting research on social movements, counter-accounting and democratization. Section 3 presents the CDAA framework employed in specifying the contested political terrain in which SMOs operate and analyzing our interviews in terms of agonistic politics. Section 4 outlines the research methods used in the study. In Sections 5 and 6 respectively, we present the results of our analysis and discuss our findings. Section 7 provides reflections and suggestions for further research.

2. Social movements, counter-accounting and democratization

Accounting scholarship since the 1970s documents ongoing concerns that both traditional accounting reports and social and environmental accounting (SEA) have failed to catalyse responsible governance and accountability.⁵ Recently, SEA critics charge that developments such as integrated reporting reinforce shareholder bias, privileging business views of sustainability with few, if any, alternative representations (Brown & Dillard, 2014; Brown et al., 2020; Cooper & Morgan, 2013; Milne & Gray, 2013; Puroila & Mäkelä, 2019). The voices, experiences and insights “of those most affected by damaging corporate activities – and their political representatives” (Everett, 2004, p.1079) continue to be underrepresented. Counter-accounting articulated with social movements presents possibilities for democratization and facilitating progressive change (Cooper et al., 2005; Spence, 2009). SMOs employ

¹ Much accounting and accountability literature presumes increased disclosure and transparency will produce progressive change (Gray et al., 2014). By speaking truth to power, it is assumed political and/or business leaders will see the need for change and take appropriate action. However, in the absence of broader political mobilization, such strategies are arguably naïve and suffer from *disclosure-sclerosis* (Brown & Dillard, 2013a).

² We distinguish between counter-accounts and counter-accounting. Counter-accounts denote “alternative representations of organizations, industries or governance regimes, produced by civic society groups in order to rectify a state of affairs that is considered harmful or otherwise undesirable” (Vinnari & Laine, 2017, p.1; Thomson et al., 2015). Counter-accounting also includes the broader set of ideas, values and engagement practices underpinning and associated with counter-accounts. Counter-accountants are those who conceptualize, design and enact the broader practices and/or the specific counter-accounts. Counter-accounts have been variously referred to as social audits, anti-reports, shadow accounts and external accounts (Dey & Gibbon, 2014). We use the modifier “counter” as it most clearly signals the contestatory aspects of such accountings, consistent with our interest in agonistic democratization.

³ Following Tregidga and Milne (2020, p.12), and in line with CDAA literature (e.g. Brown & Dillard, 2013a), we take engagement to mean “engagement with an issue”, which may or may not involve direct engagement with dominant powerholders and formal institutional or reporting practices. This contrasts with the narrower, organization-centric understanding of engagement that much SEA literature takes (e.g. Adams & Larrinaga, 2019).

⁴ In particular, we draw on strands of social movements literature that view SMOs “as agents of participatory democracy” that help hold dominant powerholders to account (e.g. della Porta, 2009, 2011; Taylor, 2017) and the “discursive hegemony” school which focuses on “social movements as engaged in hegemonic struggles” (Hensmans & van Bommel, 2018, p.4). This latter is the most recent school of thought in social movements research and directly informed by Laclau and Mouffe’s work, thus particularly pertinent to developing CDAA praxis.

⁵ For example, Archel et al. (2011), Boyce (2000), Brown (2000, 2009), Brown and Dillard (2013a,b; 2015), Cho et al. (2015); Cooper and Morgan (2013), Dillard and Vinnari (2017, 2019), Gray (2002), Gray et al. (1996), Medawar (1976), Morgan (1988), Mouck (1995), O’Dwyer (2005), O’Leary (1985).

counter-accounting practices as part of their interventions aimed at (re)claiming voice, and mobilizing action around, those most harmed by neoliberal globalization (Apostol, 2015; Brown et al., 2015; Denedo et al., 2017, 2019; Tregidga, 2017).⁶ In line with SMOs' engagement strategies, these may take more or less conflictual forms, depending on the issues at stake, the political dynamics of the situation and conceptions of social change (Brown & Dillard, 2013a; Spence, 2009; Thomson et al., 2015; Vinnari & Laine, 2017).

2.1. Background

Contemporary experimentation with counter-accounting dates back to the 1970s and 1980s. Early efforts were aligned to the social movements of the day; for example, equal pay for women, industrial democracy, apartheid in South Africa (Gallhofer & Haslam, 2003). Some groups, such as Social Audit Ltd., tried (initially at least) to work cooperatively with business (Medawar, 1976) while others like Counter Information Services produced "anti-reports" that were adversarial in approach (Gray et al., 1996).⁷ Labor unions were also active in developing counter-information systems (Brown, 2000, p.62). During the mid-1980s, the focus shifted to (largely unsuccessfully) resisting the introduction and spread of neoliberal ideas, values and policies; for example, in the United Kingdom, the disputes over coal mine closures (Cooper & Hopper, 1988) and plant closure audits aimed at fighting deindustrialization (Harte & Owen, 1987).⁸ In recent decades, counter-accounts have highlighted and challenged the spiraling inequalities, environmental degradation and anti-democratic practices that have flowed from neoliberal regimes (Brown et al., 2015; Brown & Tregidga, 2017; Spence, 2009). SMOs such as Christian Aid, CorpWatch, Friends of the Earth and War on Want have regularly produced reports on politically contentious aspects of business and State activity (Dey & Gibbon, 2014). Since the early 2000s, Internet technologies have also enabled online campaigns (Gallhofer et al., 2006a,b).

Case studies have examined both textual and visual forms of counter-accounting (Apostol, 2015; Denedo et al., 2017; Laine & Vinnari, 2017; Thomson et al., 2015; Tregidga, 2017) and investigated how counter-accounts mediate the suffering of oppressed groups and may thereby promote public action (Vinnari & Laine, 2017). However, few, if any, actually collaborated with the SMOs involved or addressed how the social movement activists understand political action and counter-accounting. More generally, interest in democratizing governance has also been associated with growing recognition of the potential for collaborations between business school academics and social movements (Brown et al., 2015; Varkarolis & King, 2017; Willmott, 2008), including joint efforts aimed at realizing the potential of agonistic engagement as an antidote to the hegemony of "technocratic neoliberal market logic" (Hensmans & van Bommel, 2020, p.378). However, to date, SEA and critical accounting literature have focused on organization-centric and/or academic perspectives on engagement (e.g. Adams & Larrinaga, 2019; Neu et al., 2001) with the views of social movements receiving limited attention (Brown & Dillard, 2013a; Tregidga & Milne, 2020).

2.2. Academic controversies regarding counter-accounting

With notable exceptions (Cooper & Hopper, 1988; Harte & Owen, 1987; Cooper et al., 2005; Gallhofer & Haslam, 2003, 2006a,b; Owen, 2008), only in the last decade or so has SEA scholarship recognized the potential of engaging with social movement activists in actualizing the value of counter-accounting. For example, some authors have considered the political potential of counter-accounts as counter-hegemonic interventions (Brown & Dillard, 2013a; Brown & Tregidga, 2017; Gallhofer et al., 2015; Gallhofer & Haslam, 2019; Spence, 2009; Tregidga, 2017). Others have provided typologies of counter-accounting and activist practices, distinguishing between systematic, partisan, contra-governing and dialogic accounts (Dey & Gibbon, 2014; Thomson et al., 2015). One area that has sparked controversy among social and critical accounting scholars concerns the value of "partisan" counter-accounts. Spence (2009, p.219) argues that partisan counter-accounts have "the moral high ground" over conventional corporate social and environmental reports. Firstly, the preparers do not claim to be objective or neutral, freely admitting their partisan perspective, whereas corporate reporters anti-democratically project "a myth of objectivity and completeness". Secondly, and relatedly, while partisan counter-accountants aim to stimulate debate about corporate power by exposing ideological conflicts and antagonisms, corporate reporters employ business case framings to deny or gloss over conflicts and thus close down democratic debate. Dey et al. (2011) similarly emphasize that "emancipatory problematization" requires a focus on power dynamics and the creation of "spaces for potential change by opening up dialogue" (p.70). However, they caution that counter-accountants may be "self-selecting individuals or organizations seeking to bring about change in line with their belief structure, which need not be emancipatory" (pp.64–65). Similar to monologic corporate reports, partisan counter-accounts may serve as "a political device for imposing one worldview over others" (p.65) and contain equally selective and unreliable reporting. While researchers have focused on counter-accounts representing marginalized groups, Dey et al. (2011, p.72) observe they could also "be prepared by (or on behalf of) the powerful and oppressive in society to perpetuate ecological

⁶ This is a long and growing list, including working class people, women, immigrants, Indigenous peoples and the natural environment. Even those who have benefitted financially from neoliberalism increasingly acknowledge its harmful impacts in terms of social inequalities and the environment; providing more "seeds of hope" for counter-hegemonic struggles based on democratic and ecological values (Byrch et al., 2015; Brown et al., 2015).

⁷ The reports produced by Counter Information Services in the 1970s/early 1980s are available at <http://www.anti-report.com/>. See also the Public Interest Research Centre for background on Social Audit Ltd. <https://publicinterest.org.uk/pirc-history/>.

⁸ As Mouffe (2018a, pp.36–37) observes, in the 1970s and early 1980s the social democratic imaginary, although weakened by economic recession, still had considerable political purchase. As neoliberal hegemony became sedimented, the political vision has been as much about recovering democracy as radicalizing it.

and social inequalities".⁹

Habermasian-influenced scholars also express concerns about the emotive and potentially anti-dialogic character of counter-accounts (e.g. Puxty, 1986, 1991) including in online spaces (Unerman & Bennett, 2004); raising important, but still unresolved, questions about the type of "dialogue" most conducive to addressing power relations and progressive change.¹⁰ Puxty (1986, p.101), for example, recognizes that independent accounts based on class-based critique could cause "problems for capital". However, he worries the "anti-reports" produced by groups such as Counter Information Services display "the same errors as information produced by industry" and that "no true discursive dialogue" is possible because each party seeks "to bolster their own position, albeit on the basis that they expect nondialogical responses by the other party" (Puxty, 1991, p.43). Others worry that relying on counter-accounts for emancipatory change risks fragmented "folk-political thinking" characterized by a focus on local, immediate actions and one-off gestures that are no match for the universalizing aspirations of global capitalism (Li & McKernan, 2016, p.571). Similarly, the propensity for particularistic "fleeting activism", that fails to address the need for deep structural change, concerns those reflecting on the democratizing and emancipatory potential of online counter-accounting (Gallhofer et al., 2006a,b; Sikka, 2006). As discussed in studies of alternative media,¹¹ there are also risks that counter-accounts will operate as echo chambers, merely preaching to the converted and already active publics. These and other concerns raised about counter-accounts are arguably exacerbated in the current political climate, with the rise of right-wing populism (Brown & Tregidga, 2017, p.18).

2.3. Political engagements and counter-accounting

Critical accounting researchers recognize the possibilities for alternative accounts in fostering more democratic and ecologically sustainable societies (Alawattage & Azure, in press; Brown, 2009; Gray et al., 2014; Gallhofer et al., 2015; Gallhofer & Haslam, 2019; Dillard & Vinnari, 2019). CDA literature, in particular, emphasizes the need for multiple accounting and accountability systems in pluralistic, power-laden societies (Brown et al., 2015; Dillard & Vinnari, 2019). Brown & Dillard (2013a,b, 2015), for example, call for the development of ideologically-open accountings that enable agonistic engagement between multiple publics with divergent standpoints. They highlight that corporate social and environmental accounting and consensus-oriented approaches to participatory governance often result in dominant elites imposing their own views and policy positions in corporate (Killian & O'Regan, 2016) or Government-led stakeholder engagements (Archel et al., 2011). Drawing on agonistic political theory and cognate literature in applied disciplines, Brown and Dillard (2013a) emphasize the potential for SMOs, unions, critical academics and marginalized groups to work together to facilitate agonistic pluralism in both business and civil society settings. Counter-accounts are viewed as an important means of providing voice for dissenting perspectives, fostering democratic contestation and enabling progressive change (Brown, 2017; Brown et al., 2015; Brown & Tregidga, 2017; Gallhofer et al., 2015; Laine & Vinnari, 2017). However, as Cooper et al. (2005) emphasize, accounts alone are unlikely to bring desired changes without attachment to social movements.

To advance possible synergies between accounting and social movements, we need a better understanding of activists' conceptions of political action and counter-accounting. Some SMOs focus on the interconnected social injustices and environmental degradation associated with global neoliberal capitalism, especially those perpetrated by transnational corporations and institutions (Fominaya, 2014). Others focus on specific campaigns (e.g. related to toxic waste, housing or workers' rights) at the national, local or organizational levels (Newell & Wheeler, 2006). While some seek reforms along revisionist neoliberal lines, others aim for fundamental transformations in line with radical democratic or revolutionary politics (Mouffe, 2018a, p.46), resulting in different logics of (non) engagement (Brown & Dillard, 2013a; den Hond & de Bakker, 2007; Kenis, 2019; Taylor, 2017). Given these political differences, we would expect there to be differences in how counter-accounting is understood and employed.

The positions addressed in accounting research cover a range of counter-accounting practices and ways of challenging neoliberal hegemony. Some studies stress the need for surfacing antagonisms, challenging power relations, dissensual forms of engagement and social movements to realize the counter-hegemonic potential of accounting and effect progressive change (Brown & Dillard, 2013a; Brown & Tregidga, 2017; Cooper et al., 2005; Spence, 2009; Tregidga & Milne, 2020). Both conceptual and empirical studies highlight the value of counter-accounts as a mechanism for reinvigorating the public sphere, challenging neoliberal ideology and re/claiming voice for subordinate groups (Apostol, 2015; Gallhofer & Haslam, 2019; Irvine & Moerman, 2017; Spence, 2007; Shenkin & Coulson, 2007; Tregidga, 2017). Counter-accounting can produce new visibilities and knowledge – of both existing situations and future possibilities – that can stimulate progressive change. By exposing disconnects between institutional rhetoric and practice, it offers a means of holding powerholders to account; for example, providing an information-base for "the un/accounted for" to stage political actions that help "make something" of human rights declarations (Brown & Tregidga, 2017, p.17; Li & McKernan, 2016, pp.576–577).

In their construction and application of counter-accounting practices, activists can be viewed as "counter-accountants", even though they may not conceive of themselves as such. They determine the content of counter-accounts, which have addressed a range of corporate and institutional conduct including, for example, student poverty, worker exploitation, human rights abuses, child mortality,

⁹ See also Cox and Nilsen (2014) on "social movements from above".

¹⁰ Based on Habermasian theorizations of democracy aimed at an "ideal speech situation", an emancipatory dialogic account is one that enables "undistorted" communication. Rather than articulating "a single or universal emancipatory interest" Thomson et al.'s (2015) reading of dialogic engagement "emphasizes the need for multiple accounts" although it appears to be more consensually oriented than our agonistic reading of dialogic accounts.

¹¹ Alternative media are those such as Indymedia that aim to facilitate "an exchange of (alternative) information, of different arguments, amongst citizens and activists" (Bailey et al., 2008, p.102).

tax minimization, immigration policies, industrial animal production and environmental degradation (Apostol, 2015; Boiral, 2013; Collison et al., 2010; Cooper et al., 2005; Lehman et al., 2016; Tregidga, 2017; Vinnari & Laine, 2017; Ylönen & Laine, 2015). The target audiences for their reports may include the organizations or institutions deemed responsible for harmful ideas, policies or practices, activist groups, political parties, the media and/or the general public. As Brown et al. (2015) highlight, these counter-accounts may be used in both “invited” and “uninvited” forms of participation. Where “polite requests” to institutional authorities fail to achieve the changes sought, activists may, for example, adopt more adversarial strategies (*ibid.*, p.636).

We contribute to the above literature and debates by advancing understanding of the democratizing potential of counter-accounting and, in particular, their counter-hegemonic potential. Specifically, we extend CDAA theorizing by elaborating on the value of counter-accounting in advancing democratic struggles against neoliberalism and empirically investigate social movements’ conceptions of political action and counter-accounting through interviews with 25 social movement activists. In taking this approach, we respond to scholar-activists such as Tarlau (2014) who argue that academics pay insufficient attention to social movements’ “knowledge about their own struggle” (p.66). In line with contemporary social movements’ literature, we also consider it important to go beyond “simply parroting” activists’ views (Gillan & Pickerill, 2012, p.138) or “cheer-leading” for social movements (Tarlau, 2014, p.71). In adopting a CDAA framework, our aim is also to show how agonistics can inform social movements’ counter-accounting practices to help realize their democratizing potential and, based on the interviews and our agonistic lens, propose possible areas for critical accounting collaborations with social movements as they seek to effect progressive change. Here we are mindful of SMOs’ observations in the academic literature – echoed also by our interviewees – that they lack sufficient time to reflect on their praxis (Varkarolis & King, 2017, p.323) and face constraints in developing “movement-relevant theory” (Bevington & Dixon, 2005). Not least, as we demonstrate in the following sections, agonistics helps make sense of “the nuances and ambiguities of political struggle” (Tarlau, 2014, p.83) both conceptually and empirically. Next, we present the CDAA framework that provides the theoretical basis for analyzing the interviews.

3. CDAA and agonistic engagement

To me democracy requires the existence of projects you can identify yourself with, and the conviction that there are alternatives worth fighting for (Mouffe in Errejón & Mouffe, 2016, p.35).

We outline the key elements of agonistics-based CDAA that, at a general level, applies to the contested political terrain in which social movements operate.¹² CDAA draws on poststructural political theory; particularly, Chantal Mouffe’s work on agonistic democracy (see especially, Mouffe 2005, 2013, 2018a,b). We see CDAA as the conceptual link between ant/agonistic theorizations of engagement and counter-accounting. The framework integrates material from Mouffe, CDAA studies and related social movements literature and is presented below and summarized in Fig. 1.

Following the work of Brown (2009), Vinnari and Dillard (2016, pp.35–36) specify the processes and principles associated with CDAA, which provide the theoretical framework for understanding the political spaces in which social movements operate and which they help to construct through their activism. The contextualizing premises include:

- multiple and conflicting ideological positions
- (often extreme) power asymmetries
- given the contingency of all social orders and associated ant/agonisms, decisions are always political and open to challenge
- self and group identities are socially constructed, plural and open to change
- possibilities for participatory spaces where the transformative potential of agonistic engagement can be realized through democratic contestation and counter-hegemonic struggles

The critical dialogic process principles highlight:

- democratic participatory and communication processes are required for all interested constituencies
- agonistic political action spaces are constructed to enable the voicing of alternative accounts and counter-hegemonic positions, and to foster democratic subjectivities
- the implications of reductionism, especially monetary and anthropocentric
- ideas, values and practices are socially constructed, and thus contestable
- information must be understandable, accessible and communicated via diverse forms of political communication (e.g. verbal arguments, photography, testimony, humor)

Currently, social movements operate “within a terrain of conflictuality” signified by “the political” with neoliberalism constituting the dominant hegemony (Mouffe, 2013, p.xii).¹³ CDAA-based engagement concerns the construction of political action spaces. This

¹² For a more complete discussion and illustration of CDAA in relation to drawing political frontiers, identifying adversaries and envisioning alternatives, see Tanima et al. (2020).

¹³ Mouffe contrasts “the political” with “politics”, with the latter denoting “the ensemble of practices, discourses and institutions that seeks to establish a certain order and to organize human coexistence in conditions which are always potentially conflicting, since they are affected by the dimension of ‘the political’” (Mouffe, 2013, pp.2–3).

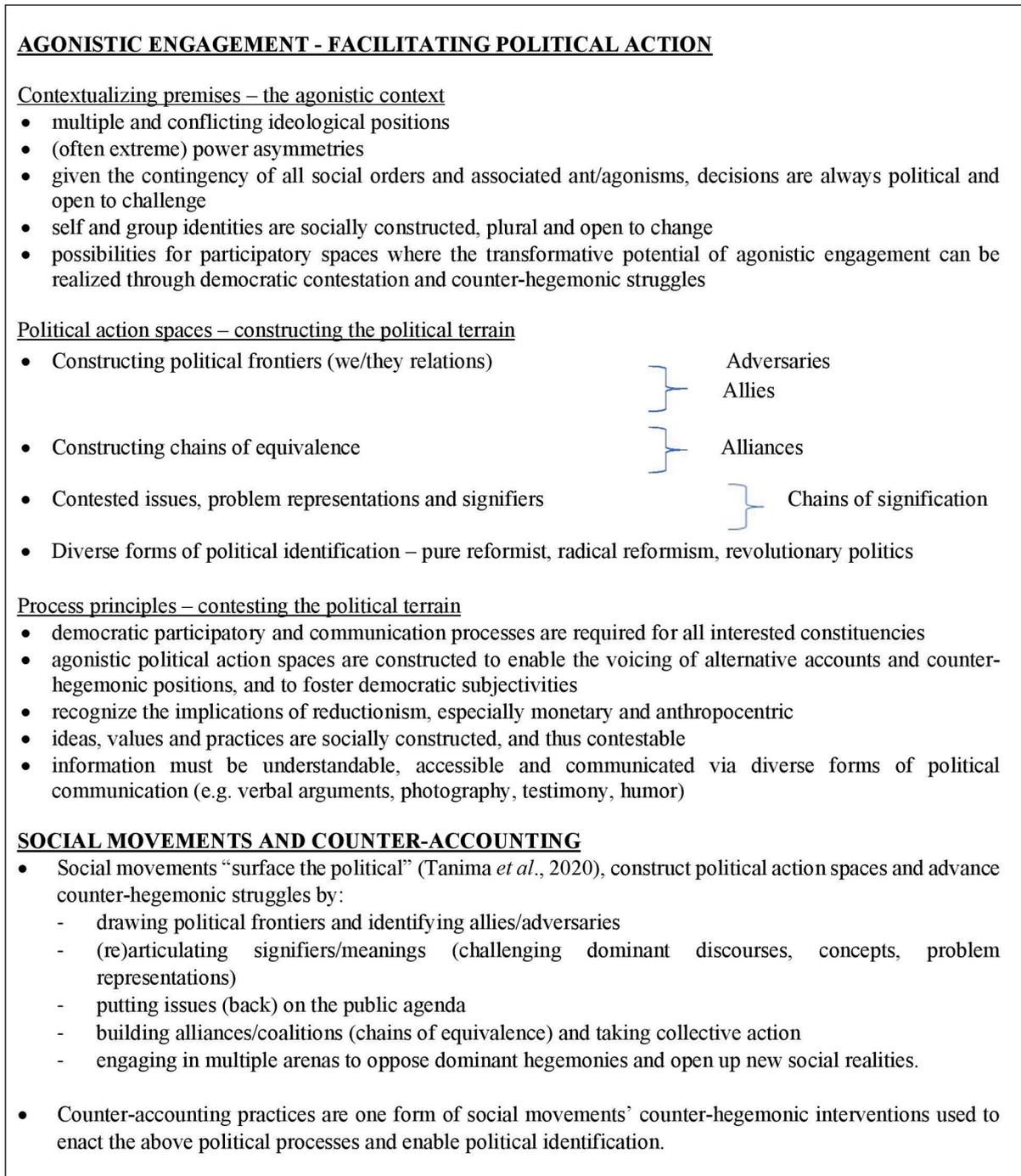


Fig. 1. CDAА framework: agonistic engagement, social movements and counter-accounting.

includes the formation of political identities and collective action, with the aim of constructing a “we”, which requires identification of a “they” to support particular social struggles (Brown, 2017; Brown & Dillard, 2013a; Brown et al., 2015). The relationship is adversarial (agonistic) and enacted through counter-hegemonic challenges. CDAА approaches this conflictual terrain from a democratizing and emancipatory perspective. For example, the protagonists in a specific dispute may share an allegiance to principles

such as accountability and sustainability but disagree deeply over their interpretation and application within the current neoliberal order. Just as neoliberal understandings of these terms are linked in “chains of signification”, these can be rearticulated in competing discourses (e.g. see [Tanima et al. 2020](#) in the context of microfinance and women’s empowerment). In a vibrant CDAA environment, with agonistic struggle between adversaries, different positions are “fought with vigour” but the “right to defend them” is never questioned, enhancing the possibilities for progressive change ([Mouffe, 2018a, p.91](#)).

Agonistics conceptualizes the social order as hegemonic in that it is comprised of sedimented practices that obscure their political origins as the expression of a specific arrangement of power relations. Although politically instituted, over time these sedimented practices are taken for granted as the “natural order” of things. At the same time, as all social orders are the result of an articulation of contingent practices, they are open to counter-hegemonic interventions. Agonistics emphasizes that people and things (meanings, identities, institutions), are never settled once and for all ([Brown et al., 2015](#)).

Within the political action spaces constructed through agonistic struggles, political frontiers demarcate competing hegemonic projects and reflect the contested elements of the confrontation ([Mouffe, 2018a](#)). For example, activists construct counter-accounts that challenge the positions taken and information provided by corporations based on the currently dominant business case approach to social and environmental reporting. Following Mouffe (inter alia, 2013), agonistic engagement requires drawing political frontiers whereby disputed issues, problem representations and meanings of key signifiers (e.g. sustainability) among various constituencies become evident. “Chains of equivalence” are alliances that link a range of democratic struggles together (e.g. those of workers, immigrants and environmentalists) to form a broader popular movement to oppose a dominant hegemony. Different groups are mobilized through the use of shared signifiers (e.g. “the global justice movement”) that aim to draw together their diverse struggles, claims and demands. Social change occurs as the positions of various groups coalesce into a collective identification capable of providing “a sustained challenge to power” ([Taylor, 2017, p.115](#)). However, broad-based appeals also bring risks of diluting radical democratic positions and ultimately reinforcing the status quo.

CDAA reflects the necessarily partisan quality of democratic politics and counter-accounting and seeks to construct spaces for confrontation and building alliances within institutional and extra-institutional settings ([Brown et al., 2015](#)). However, in keeping with its agonistic, poststructural ontology, CDAA rejects the idea of essential identities. Rather the focus is on forms of collective identification and, specifically, the construction of political we/they identities which always entail passions and affective bonds. Political emotions such as anger, empathy, hope and solidarity play a key role in constructing collective identities and are “the moving forces of political action” ([Mouffe, 2018b, p.66](#)). Thus, unlike Habermasian-style politics, the primary aim is not to eliminate “irrational” passions, but rather to mobilize them towards democratic objectives ([Mouffe, 2013, p.9](#)).

Social movements “surface the political” ([Tanima et al., 2020](#)), construct political action spaces and advance counter-hegemonic struggles by drawing political frontiers and identifying allies/adversaries; (re)articulating signifiers/meanings (challenging dominant discourses, concepts, problem representations); putting issues (back) on the public agenda; building alliances/coalitions (chains of equivalence) and taking collective action; and engaging in multiple arenas to oppose dominant hegemonies and open up new social realities ([Griggs & Howarth, 2013](#); [Hensmans & van Bommel, 2018, 2020](#); [Kenis, 2019](#)). Counter-accounting practices constitute one form of social movements’ counter-hegemonic interventions used to enact these political processes. While these processes are most directly associated with social movements that politically identify as “radical reformists”, agonistics emphasizes that social movements are not homogenous. Within the broader spectrum of “leftist politics”, three forms of politics can be distinguished: “pure reformism”, “radical reformism” and “revolutionary politics” ([Mouffe, 2018a, p.46](#)). The first group accepts the legitimacy of liberal democracy and the existing neoliberal hegemony but seeks to reform it along the lines of “progressive neoliberalism”; the second seeks to radically reform the existing sociopolitical order; and the third seeks a total rupture for it.

In [Sections 5 and 6](#) we apply CDAA to analyze our empirics which address social movement activists’ conceptions of political action and counter-accounting. In the next section, we outline our research methods.

4. Research methods

The empirical phase of this study is a CDAA-guided investigation of social movement activists’ conceptions of political action and counter-accounting. In particular, we are concerned with whether, and if so how, SMO activists construct political action spaces by engaging in ant/agonistic relations and how their interventions are directed toward enabling democratization and emancipatory potential. To this end, we examine activists’ views of business-state-society relations (especially as they relate to corporate reporting and CSR), the nature of their engagements and alliances, and their counter-accounting practices. Based on the interviews and our CDAA lens, we propose possible fruitful areas for critical accounting-social movement collaborations, particularly regarding counter-accounting.

Dialogic interviewing was chosen as the key research method for engaging with research participants, with the emphasis on fostering conversational exchanges with interviewees ([Way et al., 2015](#)) that might help in both developing social movement-relevant theory ([Bevington & Dixon, 2005](#)) and more effective counter-accounting praxis.¹⁴ The first author engaged in a two-way communication process with interviewees, eschewing a rigid research plan or simple “extraction” of information; emphasizing the sharing and exchange of views, ideas and experiences, with the aim of stimulating critical reflection and reflexivity ([Bebbington et al., 2007](#)).

¹⁴ However, an interactive, dialogic approach was not always possible due to time constraints and the interview platform used. Specifically, face-to-face conversations were not always possible due to geographical limitations, and dialogic engagement is not easily achieved via email. In these cases, a more structured and less interactive approach was taken to interviews, focusing on specific questions from the topic guide.

Interviewees were not viewed as “subjects” from whom knowledge was to be extracted, but rather as “research collaborators” with whom to interact with the aim of promoting reflexivity (Way et al., 2015, p.721), a position in line with the study’s CDAA underpinnings. Most of the interviews were informal and conversational in style. The interviewer attempted to foster trust, openness, and sharing of views, ideas and experiences. The interviews were relatively unstructured using a topic guide containing a list of general themes related to the aims of the study (see Appendix 1). To investigate interviewees’ understandings of the political terrain in which they operate, they were asked to describe and reflect on their views of business-state-society relations (especially as they relate to corporate reporting and CSR), the context, aims and nature of their engagements and alliances, the counter-accounting practices they employed, and the effectiveness of their interventions.

Research participants were sought from a diverse range of SMOs with respect to their primary focus (e.g. environmental, human rights, and alter/anti-globalization movements) and political identifications in terms of their radical-reformist orientations. While most of the SMOs operate internationally, interviews were limited to English-speaking activists. Interviewee recruitment was iterative, based on a combination of convenience and snowball sampling. Overall, the recruitment and interview process occurred over two years, from mid-2012 to mid-2014. In total, 28 interviews were undertaken with 25 social movement activists (see Table 1 for details). Interviews were conducted face-to-face and via Skype, phone, and email, and all interviewees were offered anonymity to encourage them to speak freely. The face-to-face, Skype and phone interviews lasted an average of 50 min each and were all recorded (with consent) and fully transcribed for data analysis purposes. In addition to interviews, the first author collected around 40 documents¹⁵ and 20 visual artefacts¹⁶ as data. These provided further context for, and understanding of, events and issues referred to during interviews.

Interview transcripts were analyzed thematically (Braun & Clarke, 2006; Braun et al., 2015) through a two-stage iterative process. The first stage involved the first author’s immersion in the transcripts with “repeated reading” in an “active way” (Braun & Clarke, 2006, p.87). During this active reading, the first author applied an initial list of “theory-drive” codes derived from the CDAA framework in Section 3 (e.g. political frontiers, chains of equivalence, contested issues, political identifications). Additional “data-driven” themes that emerged from the interviews were also coded inductively (e.g. attitudes towards corporate social and environmental reporting and CSR), with the aim of developing a nuanced overall analysis. Documents and visual artefacts were similarly analyzed using the themes identified in the interview coding processes. The initial “fit” we found between our CDAA framework and the empirics provided confidence we were developing social movement-relevant theory (Bevington & Dixon, 2005) that could help to develop more effective counter-accounting praxis. However we considered the analysis required further refinement (e.g. in terms of the extent of (ant)agonism, approaches to alliance-building). Accordingly, the second author re-read all the interview transcripts independently, coding them against four themes deduced from the CDAA framework, namely: politics and antagonisms; constructing political frontiers; fostering political identification and democratic contestation; and building alliances for progressive change. These themes were chosen as they represent key elements in constructing the political action spaces in which SM activists operate and how they enact counter-accounting practices. They not only address the CDAA framework’s contextualising premises and key aspects of agonistic engagements (see Fig. 1), but also pertinent aspects of the process principles (e.g., humor, understandable information) and data-driven themes. The final analysis, presented below, was agreed by all three authors via an extensive process of discussion and revisions.

5. Social movement activists’ conceptions of political action and counter-accounting

5.1. Politics and antagonisms – the contested political terrain

Consistent with CDAA’s contextualizing premises, the activists interviewed generally agreed the terrain in which they operated was decidedly political and that corporate reporting and stakeholder engagement initiatives provided a platform for furthering neoliberal agendas. However, SMO’s conceptions of the political nature of their engagement terrain and corporation’s public accountings varied.

5.1.1. Surfacing “the political” in business-state-society relations

A significant majority of our interviewees take an explicitly political approach to social change and counter-accounting. In stark contrast to studies of managerial perceptions of social and environment accounting and business-society relations (e.g. Spence, 2007), they openly identify themselves and their SMOs as political actors within a decidedly contested terrain. In both interviews and the SMOs’ counter-accounts, the matters addressed – including, inter alia, labor relations, gender inequalities, taxation policy, climate change, human rights and poverty – are represented as political and as, directly or indirectly, related to (neoliberal) capitalism. In line with CDAA, the interviewees characterize these issues as political struggles rather than “mere technical issues to be solved by experts” (Mouffe, 2008, p.8). They see power relations as at the heart of social inequalities, ecological degradation and institutional unaccountability. The following quotes are indicative:

We’re straight up about that... we know what we’re doing is political. We don’t go out and lecture workers about Karl Marx but we can tell them they’re being exploited and they shouldn’t be. (SM15)

[We work] from a climate justice perspective that recognizes capitalism is a root cause of climate change. (SM18)

¹⁵ These included counter-accounts, reports on CSR, and media reports on campaigns.

¹⁶ These included videos and photographs published on SMO websites.

Table 1
Interview details.

	Social movement activity	Interview platform	No. of interviews
SM1	Research for democratic and community movements	Skype	2
SM2	Counter-information research	Skype	1
SM3	Human rights	Phone	1
SM4	Anti-corporate	Skype	1
SM5	Human rights	Email	1
SM6	Anti-corporate/anti-capitalist	Email	1
SM7	Labor rights	Email	1
SM6	Anti-consumerism	Phone	1
SM9	Corporate watchdog/counter-information research	Phone	1
SM10	Human rights/alternative media	Skype	1
SM11	Poverty eradication	Skype	1
SM12	Environmental	Face-to-face	1
SM13	Corporate watchdog/counter-information research	Skype	1
SM14	Union/labor rights	Skype and face-to-face	2
SM15	Union/labor rights	Face-to-face	1
SM16	Union/labor rights	Face-to-face	1
SM17	Union/labor rights/Boycott Divestment and Sanctions	Face-to-face	1
SM18	Environmental	Face-to-face	1
SM19	Union/labor rights	Face-to-face	1
SM20	Sustainable corporate supply chains	Skype	1
SM21	Human rights	Skype	1
SM22	Religious	Face-to-face	1
SM23	Health/anti-corporate	Face-to-face	2
SM24	Health/anti-corporate	Face-to-face	1
SM25	Health/anti-corporate	Face-to-face	1
Email interviews			3
Face-to-face interviews			12
Phone interviews			3
Skype interviews			10
Total number of interviews			28

At the heart of [our counter-accounting] is addressing power relations. You can't address power relations without addressing issues of accountability. So our role is in a sense unsettling power relations right the way through wherever we see inequality of power. (SM1)

A central aim of their engagement and counter-accounting practices is to construct political action spaces that highlight conflicting ideologies and “the interdependence of technical, normative and political issues” (Brown & Dillard, 2015, p.968) as reflected in SM17's observation that “you can treat someone... if they get rheumatic fever, you can give them penicillin... but you've got to, at the end of the day, deal with... the root cause of the poverty. And that's a political thing”. Similarly, SM1 remarked that structural crises cannot be treated “like a mechanic treats a car with a wonky carburetor... The counter-report shows that the carburetor's not working very well, so you replace it with a better carburetor. We're more interested in getting the car off the road”. Here, several interviewees highlighted that more reformist-oriented organizations underestimated the structural changes necessary or the possibilities for meaningful change through democratic contestation and counter-hegemonic struggles.

Many interviewees highlight their SMOs' focus on adversarial political action and counter-accounting by distinguishing their approach from NGOs who work in partnership with corporations, governments and international development institutions.¹⁷ SM4 observed that “many NGOs... hope that by just talking to the companies they could change their accountability but... this is not our approach” and that, in any case, given the power asymmetries inherent in the current hegemonic order, companies carefully “handpick those they talk to” looking for “partners who give them credibility” and excluding “the more radical ones”. In particular, interviewees distanced themselves from “brand-conscious” or “corporatized” NGOs and unions who they argued were much less interested in the conflictual politics of building movements for social change:

Politically, [counter-accounting is] about addressing power issues... [NGOs] can be part of social movements and should be, but a lot of them aren't... the [current] model of NGOs is that they're effectively franchises... Communication relates to funding, not policy change and certainly not movement building.... there's a tendency to go for the low-hanging fruit, so you can write...

¹⁷ Our interviewees' understandings are in line with social movements' literature where NGOs are viewed “as organisations which are primarily engaged in service provision and advocacy and to a lesser extent in protest activities” (Saunders & Roth, 2019, p.138). Under neoliberal governmentality, NGOs have become increasingly “professionalized” and reliant on funding from government agencies and/or corporations which from a social movements' perspective brings concerns regarding “de-radicalisation and co-optation” (*ibid.*; see also Souza, 2013). Nonetheless, there is “an overlap between SMOs and NGOs” with the latter typically more involved in “insider” forms of activism (Saunders & Roth, 2019, p.138). As evidenced by the rise of populist right-wing movements across Europe and the United States in recent times, it is also important to emphasize that social movements are not necessarily progressive (Mouffe, 2018a).

“We have succeeded in...”. You end up accepting the environment that you’re working in.... As tools for social change, they’ve become pretty weak. (SM1)

More and more people are now living in slums in urban dwellings... More and more workers don’t have full time employment, casual, the marginalized employment sector... women, people of colour, migrants. This is the boom, these are the jobs that are growing and if unions don’t get in there... and organize these people then they’re not relevant.... They’re just clubs for white collar professionals. (SM15)

Interviewees view their counter-accounting practices as part of a political project aimed at challenging and transforming unjust power relations. By framing contemporary crises in explicitly political ways, they see SMOs as recognizing the political contingency of social orders and as more outspoken about corporate power and the market logics that dominate Government policies than NGOs, thereby addressing the “root causes of injustice” (SM21). While interviewees who self-identified as “anti-capitalist” (e.g. SM2, SM6, SM18) target capitalism more generally in their counter-accounts, others distinguish between different forms of capitalism and governance structures. The latter group highlight neoliberal capitalism – with its emphasis on deregulation, trade liberalization and finance capital – as a particularly pernicious form of capitalism that has unleashed corporate power at the expense of democratic control:

[There’s been] an enormous hollowing out.... Unions... they’re a fraction of what they were... Likewise... Churches and faith groups and so on were very much more alive.... A lot of that has been hollowed out through neoliberalism.... In its stead, you have political parties that have become pretty much indistinguishable from each other, or you’ve got NGOs.... Another [issue] is the changes... through what is broadly known as financialisation. Another is the changing role of the state... it is a particular form that is dominant now... a state/private combo. You can’t look to the state to change things in a way that you might’ve been able to do 30 years ago. The alliances that hold a state together are completely different.... That makes a big difference because often people have looked to the state to bring in new legislation, to change that way. (SM1).

In reflecting on the contemporary political landscape – and, in line with [Dey et al.’s \(2011, p.72\)](#) warning that counter-accounts can also “be prepared by (or on behalf of) the powerful and oppressive in society to perpetuate ecological and social inequalities” – SM1 also highlighted the growing influence of “neoliberal social movements”, for example the “private equity social movement” that uses shareholder activism in “a completely different way” to progressive social movements “to drive what they call shareholder value, which means sacking people etc. etc.” SM1 also put some “astroturf groups” (a term for supposedly grassroots-based citizen groups created and/or funded by corporate interests) in this category.

5.1.2. Corporations’ public accountings

A large majority of interviewees were highly critical of current corporate social and environmental reporting and CSR initiatives, arguing that relying on voluntarist measures to address contemporary crises ignores power relations. Interviewees viewed voluntary codes and standards as helping to naturalize CSR as the taken for granted approach to corporate governance rather than state-based regulatory frameworks. Challenging corporate claims regarding the progressive character of corporate reporting and CSR, interviewees contended they were primarily public relations exercises, with corporates and politicians having “co-opted the language of the green movement so everything is about sustainability, whether it’s about sustainable economic growth... or whatever it may be” (SM12). SM4 observed that “if you read [X’s] publications... it looks like they’re almost an environmental group now!” but “when you look behind the curtain” you see a very different picture. Several interviewees identified CSR reports not as “merely greenwash”, but also a political strategy to pre-empt corporate accountability and shield powerholders from critique. In illustrating his SMO’s counter-accounting practices, SM7 referred to their position statement on CSR which argued that CSR initiatives in Asia had done “more harm than good” by allowing “the State to escape from its obligations towards society”, providing a “vehicle for increased corporate power” and obstructing the development of independent unions. Their focus, by contrast, was “on increasing the collective power of workers to assert their labor rights, not relying on what is granted voluntarily by corporations”. Similarly, SM1 observed that CSR initiatives were “ultimately.... about engineering consent” and “many wouldn’t be done if they weren’t going in the direction the company wanted them to go in” (i.e. adding to shareholder value). Nonetheless, a majority of interviewees emphasized that corporate claims of CSR in publicly available statements were useful in that they provided a base for “holding them to account” (SM12), showing how voluntary codes “were being breached” (SM1) and exposing “company spin” (SM9).

Similarly, interviewees were critical of corporate and government-led approaches to stakeholder engagement as reinforcing rather than challenging neoliberalism. They highlighted the importance, and difficulty, of bringing counter-hegemonic arguments into deliberations and the vulnerability of such initiatives to co-option through managerialist agendas. Consistent with prior research, those trying to surface the political by introducing alternative discourses reported they were often excluded from invited forms of engagement, treated in a perfunctory fashion or marginalized as “too radical, not scientifically based, and the dialogue doesn’t make sense to us” (SM4). In the absence of agonistic spaces for seriously engaging divergent perspectives, the idea of democratic participation was seen as a charade. Most interviewees emphasized the importance of engaging with corporations “from a position of power” (SM9) to enable substantive criticism, dialogue and dissent. Sometimes, as SM1 noted, power lay in *not* being involved in stakeholder engagement exercises “and certainly, from not being involved in a process that’s intended to co-opt your power”. Here, again, interviewees distinguished their explicitly political approach from that of many NGOs:

I gave a talk very recently to an NGO... I was really struck and shocked by the fact that none.... had ever asked ... why are the companies asking us to come along? The sense that the other side might have a strategy, and that you might be part of that strategy... they hadn’t considered that... There is a naivety. It’s partly the professionalization of a lot of NGOs, and that they are very middle-class. They don’t necessarily have that much experience with working directly with people at the raw end of unequal power relations. And they don’t look at these things very politically... (SM1)

SM2, in lamenting that “the road to hell is paved with good intentions”, highlighted the risks of “collaborative accountancy” where civil society groups work closely with corporations to produce social and environmental reports and downplay conflict for fear of alienating potential allies. He noted this debate is long-standing, citing disagreements between Social Audit Ltd. and more critically-oriented activists:

Social Audit... tried to present [systematic accounts]... in the belief that the facts would speak for themselves. We never, ever really believed that facts speak for themselves. They have to be... wrapped up in some kind of activism.... We felt that there was a battle going on. The class struggle was being fought and that it was legitimate to get all the ammunition that would support your side of the argument.... That was a big argument with Social Audit, we felt that they had really sold out. After the second Social Audit report we felt they were getting too close to the company (SM2).

While many interviewees were highly skeptical of top-down stakeholder engagements, others contended they could provide opportunities for democratic interaction. SM11, whose SMO received corporate funding, acknowledged that financial or other vulnerabilities sometimes make “people much more reluctant to speak out and speak truth to power” but contended they do not necessarily compromise “our ability to speak out”. The key thing was for SMOs to ensure they were in a position “to be able to walk away at any time”. She also highlighted that many voluntary sector organizations were failing to speak out about “really awful programs and policies” because they were “dependent on government money”, speaking to “a bigger issue of financial vulnerability that is problematic whether its government or corporates”. Overall, as elaborated below, interviewees showed ambivalence in whether they treated those involved in corporate or state partnerships as allies or adversaries when constructing political frontiers, developing counter-accounts and building alliances for social change.

5.2. Constructing political frontiers – distinguishing adversaries, enemies and allies

Interviewees advised their SMOs target a range of groups in their engagements and counter-accounts: in particular multinational corporations, governments and international development agencies (primarily as adversaries), and subordinate groups, members of the public and other social movements (as current or potential allies).¹⁸ In line with CDAA, this entails drawing political frontiers specifying we/they relations.

Interviewees and their SMOs conceptualize we/they relations from a range of perspectives related to their understandings of the political terrain. The positions generally align with the three forms of “leftist politics” that Mouffe (2018a, p.46) distinguishes: “revolutionary politics”, “radical reformism” and “pure reformism”.

Revolutionary politics. Interviewees identifying themselves or their SMOs as “anti-capitalist” were more likely to favor “revolutionary politics” and characterize their political struggles against multinational corporations, governments and international development agencies (e.g. the World Bank, World Trade Organization) as struggles against enemies to be destroyed rather than adversaries to be engaged. For this group, the term “anti-capitalist” signals their skepticism about the possibility or value of transforming antagonism into agonism. Similar to Spence et al.’s (2010, p.76) reflections on “whether accountability is a realistic or desirable demand to make of corporations” under advanced globalized capitalism, SM18 emphasized his SMO was “not so much concerned with corporate accountability in a traditional sense” but challenging the larger system, and that while “it is possible, at least theoretically... you could have a capitalist system functioning somewhat differently, the question is whether in fact, in a capitalist system politically that would actually happen”. Accordingly, the aim is a total break with the existing order “to create something absolutely new” (Mouffe, 2008, p.13). However, these activists do not necessarily rule out possibilities for “uneasy alliances” (Brown, 2017, p.33) with “non-revolutionary groups on particular points in order to win certain modest demands and persuade other activists of the legitimacy of revolutionary politics” (Hewlett, 2007, pp.151–152). SM6, for example, noted they had “been on an all-out assault to educate people” about various aspects of class warfare through their counter-accounts and that in some areas’ opinion was now “in line with what we have been preaching”. Nonetheless, they view themselves as working primarily outside the system,¹⁹ with some advocating the abandonment of established institutions, in line with a “strategy of exodus” (Mouffe, 2013, pp.66–71).

Radical reformists. The “radical reformists” conceptualize political action and counter-accounting most clearly in an agonist fashion. Their interventions have anti-capitalist dimensions in that many forms of domination (e.g. workplace exploitation, trade injustices) are the result of capitalist relations. However, they focus on recovering and deepening rather than rejecting liberal democracy (Mouffe, 2018a, p.51) and engaging with opponents as political adversaries.²⁰ While emphasizing the anti-democratic character of neoliberalism – with dominant elites detached from and imposing decisions on the wider citizenry (e.g. the World Bank pressuring developing countries to accept harmful trade agreements) – radical reformists characterize multinational corporations and international development agencies as powerful adversaries that should be subject to “some kind of democratic control” (SM17). Proponents of neoliberalism are seen as legitimate opponents whose ideas, values and practices need to be vigorously contested. These interviewees convey more optimism about the possibilities of developing regulatory frameworks to secure the accountability of powerholders. They

¹⁸ The specific targets depend on the issue in question and whether SMOs’ work at the local, national and/or transnational levels. In many cases, similar to the animal rights activists in Laine and Vinnari (2017, p.1494), interviewees recognized their counter-accounts may “sink in best” with a particular demographic, but ultimately they sought “to reach everybody”.

¹⁹ See, for example, <https://www.non-compete.com/capitalism-is-a-friggin-scam/>.

²⁰ Agonistics – in seeking to radically reform liberal democracy – blurs conventional distinctions in critical accounting and some social movements’ literature between “reform” and “revolution” (Brown, 2009, p.323).

view responsibility for making changes as primarily resting with governments based on popular sovereignty and, as elaborated in Sections 5.2 and 5.3 below, see counter-accounts as important in both raising public awareness of the need for change as well as pressures for change. Contrary to some anti-capitalist groups, they do not see any “necessary relationship between capitalism and liberal democracy” (Mouffe, 2018a, p.48) emphasizing also that there are different forms of capitalism. The basic aim is to construct political action spaces wherein “full frontal capitalism” (SM15), the domination of corporate and market logics (SM17) and “the hegemonic forces around neoliberalism” (SM19) can be contested. Moreover, to transform extant institutions, they emphasize the importance of engaging both “inside” and “outside the tent” (SM12).

In identifying allies and advocates, many interviewees in the radical reformist group noted the importance of interventions involving sympathetic members of dominant elites (e.g. individual politicians, managers, investment advisors, regulators). These activists recognize they have allies among these elites who see the need to challenge harmful policies and practices, observing they “do their best” but often “operate in a very hostile institutional environment” (SM1). SM2 highlighted there were many senior people in “large corporations whose political perspective was quite dynamically opposed to the companies that they were working for”. Like several other interviewees, his SMO relied on both employees and senior executive “whistle-blowers” as important sources of information for producing counter-accounts. This echoes Brown and Tregidga’s (2017, pp.10–11) caution not to depict “the police order” in overly homogeneous terms and Byrch et al.’s (2015, p.671) study which found some business leaders had understandings more commonly associated with social activists than business professionals.²¹ CDAA suggests these conflicting positions reflect the fluidity and contingency of political identities and that the articulation of adversaries, enemies and allies must be conducted in a nuanced way.

Most social movement interventions target neoliberal discourses and institutional structures complicit in social injustices and ecological degradation. Accordingly, they construct political frontiers to counter the forces that strengthen and promote neoliberalism. The allies of neoliberalism were commonly identified as multinational corporations, international financial institutions and right-wing political parties. Traditional leftist political parties²² were generally seen as more supportive of the rights of less powerful groups. However, several interviewees were less sanguine, highlighting where center-left political parties have been complicit in enabling neoliberal agendas:

the Labour Party [in New Zealand]... was founded by union activists... to be a force for working people.... But in the 1980s it was high-jacked by a group of neoliberal ideologues... the people who ran the Labour Party... believed in neoliberalism... They privatized state assets, they gave corporations the power to do what they are doing... So, a lot of grassroots activists have a healthy suspicion of the Labour Party, even today.... [In the 1980s] they led a huge, brutal assault on the workers... which decimated the trade union movement. (SM15)

Interviewees in the radical reformist group observed that within political action spaces the level of contention among different political actors typically changes over the course of a conflict (see also Thomson et al., 2015). The construction of political frontiers represented a dialectic “fight for position” (SM1)²³ and dynamic sets of relations – involving challenges, neutralizations and counter-challenges – with we/they boundaries being redrawn as (ant)agonisms unfold. In the environmental area, for example, exposing “wrongdoings” in counter-accounts was seen as helping “create a platform for dialogue” by raising public awareness “until [institutional actors] had to come to the table and start having dialogue with us” (SM12). Like many others in the radical reformist group, this interviewee emphasized:

We don’t have any permanent allies or adversaries... if a company is willing to change... we’re willing to sit down to talk with them to see what a solution can be.... it depends on the company or the government.... sometimes it can be purely down to the leadership of a company. (SM12)

This group also took an expansive view of the settings where people might engage as radical democratic citizens. For example, they reject understandings of corporations and workplaces as “private spaces” beyond the realm of politics (Brown & Tregidga, 2017, p.4). Overall, in line with CDAA conceptions of dialogue, the focus was on challenging neoliberal ideas, values and practices rather than on third-way consensus politics. SM2 highlighted unsuccessful attempts to engage shareholders as allies in their early work on counter-accounting in the 1970s, a perspective he described in hindsight “as rather liberal”, with shareholders proving in practice to be mainly adversaries – they “pilloried us.... clearly they weren’t going to come on our side very easily” – and the SMO’s politicizing strategy moved from “shareholders to the trade unions... as the main users”. However, he also emphasized the very different contemporary political context; on the one hand, the decline of unions under neoliberalism and, on the other, the recent rise of “shareholder activism” which made it easier to stage disputes at company annual general meetings. SM8, in reflecting on the mutability of political frontiers between governments and citizens, highlighted the increasing importance of “street” politics, with counter-accounts forming part of an important “feedback loop” between citizens and leaders:

Some governments are allies, and some governments are enemies and most governments are something in between... most governments have become pretty... inflexible, bureaucratic and secretive.... governments can be allies but not in their current form.... At the moment the most powerful model of democracy is... a feedback loop that can exist between the street and our

²¹ See also Ball (2007) on the potential of social movements within organizations.

²² For example, the Democratic party in the United State and Labor parties in the United Kingdom, Australia and New Zealand.

²³ SM1 referred here to Gramsci’s conception of “a war of position” which also informs Laclau and Mouffe’s (1985) theorization of politics. See also Brown (2017, pp.35–36) for discussion of agonistic theorizations of the processes by which “polite requests” to powerholders may develop into political demands.

leaders... people... rising up in the streets and forcing their leaders, and... their democratic system to be accountable.... This idea of a dynamic never ending feedback loop between governments and street... The street has the power to change the democratic dynamic...

Where interviewees from the radical reformist group did identify political opponents as enemies to be destroyed rather than adversaries to be engaged, it was in relation to particular corporations or industries. As SM23, referring to counter-accounts and engagement strategies aimed at tobacco companies, explained:

Unlike other industries it's not one particular activity they're doing. It is their reason to be that's the problem. It's not the way they're doing it, it's the thing they're actually... all about.... Governments... should be regulating them to death basically.

For SM14, the political frontier was a class struggle to end capitalist exploitation and meant organizing workers, targeting counter-accounts at and struggling over the economic surplus in industries he would like to see eliminated:

We represent hundreds of workers at [a casino].... I'd be happy if [it] burnt to the ground.... But somebody's got to represent those workers.... [And in the fast food industry].... I'd be happy if.... every fast food joint shut down.... I'd represent workers in an atomic bomb factory. It doesn't matter - ...somebody's got to represent them... I want to get as much as I can... for our people... until some day in the future that I hope will come.

Pure reformist. In a few cases interviewees and their SMOs favored a “purely reformist” approach, trying to construct a “we” without identifying a “they”. SM22 advised their focus was on trying “to encourage an internal reflection for those who will listen.... whether what they are doing is just or not” and reaching agreements “on non-threatening things.... indicators.... which everybody can agree” so as to “slowly build some dialogue”. These interviewees did not explicitly identify adversaries and were more optimistic about the potential of progressive neoliberalism (Fraser, 2017). They felt they had more influence by forming partnerships with institutional actors in a moderate, non-adversarial way. Working within the dominant discourse, their focus was on trying to humanize current structures, for example, through voluntary reporting, multi-stakeholder CSR initiatives and win-win business case logics. For SM22, the aim of working closely with companies was to “capture their interest from their perspective [and] help them to make their business case stronger”.

However, these and other interviewees also highlighted the limits of third-way styles of politics, with SM20 stressing this “is our way of working and I think you need also both sides”, because “it's not easy... to come to agreements” and companies “limit themselves to certain topics”. SM3 reported they had worked with other SMOs and NGOs to sign companies up to best practice agreements aimed at preventing human rights abuses and that, while several companies signed up willingly, in practice they were in breach of them “every other weekend”. SM11 distinguished situations where consensus-oriented dialogue is possible (e.g. where her SMO judged it was “more productive and effective to have a quiet internal productive conversation” with its corporate partners as a “critical friend”) from those that warranted a more public, adversarial stance. Overall, she felt that while “the concept of partnership does need to be viewed very skeptically” it could still “be used very constructively... when they're edgy, when they're challenging, when they get you a seat at a table” such as a corporate board. Similarly, some of those who identified themselves with more radical positions saw merits in pushing progressive neoliberalism as far as possible; for example, SM14 who noted that while he was skeptical “that we can create a capitalism with a human face.... I don't want to rule out the possibility”.

5.3. *Fostering political identification and democratic contestation through counter-accounting*

Social activists recognize counter-accounting as a partisan activity that enables political identification and democratic contestation through critique of neoliberal ideas, values and practices. CDAA postulates that key signifiers such as “accountability”, “democracy”, “social justice”, “equality”, and “globalization” play an important part in agonistic political struggles. These terms feature prominently in SMOs' counter-accounts and are central to their problem representations and proposals for change. Many of SMOs' analyses frame these contested signifiers in terms of corporate power, social injustices and the anti-democratic political landscape to counter conventional neoliberal framings that present deregulation, privatization and financialization as beneficial for all:

We try to have... a coherent analysis and... a collective take on corporate power... to catalogue environmentally and socially destructive corporate practices and to analyze the system which enables them to happen... providing alternative accounts of corporate practices and how society operates.... They're aimed at the grassroots understanding of how corporations operate, how corporate power operates, and how best to achieve social change (SM9).

This process of rearticulating neoliberal policies and practices is illustrated in the “Our World is not for sale (OWINFS): stop corporate globalization campaign”, supported by several of our interviewees and their SMOs.²⁴ Counter-accounts published on this site highlight the harmful impacts of neoliberal trade liberalization policies on people in developing countries and argue that the undemocratic structure of the World Trade Organization (WTO) favors multinational corporations and economically powerful States at the expense of poorer countries, small-scale farmers and local communities. Multinational corporations are depicted as lobbying governments and the WTO to support agreements that privilege finance capital, resulting in the imposition of one-sided trade agreements on developing countries. Pressures for capital accumulation, rather than promoting societal well-being, are critiqued as producing and exacerbating conditions of poverty, marginalization and exploitive working conditions. Through textual, audio and visual counter-accounts, SMOs offer counter-narratives that challenge dominant neoliberal discourses. Visual imagery of civil society

²⁴ <http://www.ourworldisnotforsale.org/en/node/3391/>.

protests at WTO ministerial conferences and meetings, in-depth reports, podcasts of addresses by critical academics at the Global Services in Trade Forum 2014 and documents accessed through Wikileaks combine to portray a radical democratic politics of engagement with institutions.

The aim of CDAA is to foster democratic contestation in power-laden societies “not to encourage ‘blatant propaganda’” (Brown, 2009, p.325). While not denying legitimate concerns about the reliability of counter-accounts, we found interviewees took their responsibility to “speak their truths to power” seriously, but also noted the limited capacity or willingness of powerholders to “hear” counter-hegemonic arguments (Brown & Tregigda, 2017). Nor did they expect their SMO’s problem representations and alternatives to be accepted without question. In general, the aim was to stimulate or widen debate rather than impose their worldview on others (cf Dey et al., 2011, p.65) by providing “an alternative narrative to the one that companies are putting out” (SM1), “shining a bit of a mirror up” to institutional powerholders from civil society (SM11) or “alarming the world” about social injustice (SM10). SM6 observed regarding democratic contestation, “we simply try to remain true to ourselves“ but this “brings a lot of discord because it requires people to challenge their assumptions and what they consider ‘truth’ to be... their preconceived views”. In providing access to alternative perspectives, and consistent with CDAA understandings of political action spaces, counter-accounts “may be seen as ‘balancing’ rather than necessarily ‘balanced’ in isolation” (Brown & Dillard, 2019, p.35).

While we encountered many examples where counter-accounting was focused on specific companies or singular demands, interviewees typically contextualized these interventions as part of an overall strategy to construct political action spaces that promote progressive change more generally. For example, Adbusters’ “Buy Nothing Day” while superficially open to charges of one-off “folk politics” (Li & McKernan, 2016) is part of a larger programme aimed at examining the issue of overconsumption. As SM8 elaborated:

Our headlong plunge into ecological collapse requires a profound shift in the way we see things. Driving hybrid cars and limiting industrial emissions is great, but they are band-aid solutions if we don’t address the core problem: we have to consume less. This is the message of Buy Nothing Day.

Relatedly, SM21 emphasized that while her SMO focused on campaigns against individual corporations, this has helped promote a “whole sweat shop movement that is way beyond us now” and having impact at the global level:

it’s been a big discussion for us internally for... years about whether it makes sense for us to [counter-account] one corporation at a time kind of thing. Or whether we... should be looking at trade agreements and the global rule-makers rather than corporation by corporation. (SM21)

Rather than an either/or logic, different political action spaces – and associated counter-accounts – can be articulated and lever off each other. Here, interviewees also emphasized that the impacts of counter-hegemonic struggles typically unfold dialectically over an extended period:

...most... maybe all of our campaigns are a success because all campaigns have changed the public debate... and this is the first step before authorities or politicians... set up any rules. The first thing is always to have a public debate on these problems. On many issues there were real successes... even if it’s only after five years or 10 years or even longer... some people want to do one or two demonstrations and then have a success. That... is not enough when you’re opposing... a powerful adversary (SM4).

SMOs’ engagement practices are not only about critique but also making political demands and offering alternatives as a basis for collective political mobilization. For some interviewees, counter-accounting is primarily focused on resistance and negation in terms of critical analyses of neoliberal ideas, values and practices. Others seek to provide critique as well as offer alternative visions. SMOs associated with the alter-globalization movement,²⁵ for example, emphasize that neoliberalism is not the only model of globalization. In particular, they challenge the reliance on free-market logics and voluntary reporting and CSR as the commonsense approach to address socio-ecological crises. To return to the OWINFS example above, globalization and trade are not represented as inherently harmful. Rather current institutional structures are seen to favor multinational corporations at the expense of the poor, small-scale producers and working-class people. Rather than relying on ‘progressive neoliberalism’, the focus of OWINFS’s political demands is on realizing more democratic systems based on regulatory frameworks that recognize, support and enforce people’s rights (e.g. workers’ rights to unionize), including information and participation rights that enable citizens to hold powerholders to account. In many cases alternatives are sketched in broad terms, but some SMOs offer detailed analyses on specific issues. SM19, for example, highlighted his organization’s policy-related work around precarious work and workplace safety and SM1 pointed to his SMO’s reports on Nigeria’s oil revenues, securitization, carbon trading and financialization. Overall, consistent with Mouffe’s (2018a, p.50) proposals for a “left populism”, the focus is on establishing a progressive hegemony rather than prescribing a blueprint for change.

SMOs offer different forms of political identification in their counter-accounts. Some target specific audiences, for example those committed to “anti-capitalist” positions. These SMOs make heavier use of alternative media (e.g. Indymedia²⁶) to disseminate information and mobilize political engagement, although they often also use popular online platforms (e.g. Facebook) to reach wider publics. Other SMOs seek to build a broader political project in recognition that many people conduct their struggles in the name of equality and democracy, rather than viewing themselves as “anti-capitalists” (Mouffe, 2018a, p.49). In line with the concept of radical democratic citizenship, these SMOs allow for multiple identities and diverse forms of political engagement (e.g. as informed citizens, ethical consumers, union members, committed activists). Their focus is fostering democratic subjectivity and contestation by enabling less powerful groups to provide alternative representations (e.g. accounts of neoliberal globalization “from below”). They see

²⁵ See <https://infomineo.com/the-alter-globalization-movement-an-alternative-perspective-of-an-alternative-world/>

²⁶ See <https://www.indymedia.org/or/index.shtml>.

themselves as opening spaces for counter-hegemonic perspectives and enabling dissent. Many include calls for collective action in their counter-accounts, providing citizens with a sense of, and opportunities to exercise, their agency. Several interviewees noted that encouraging people to act on a specific issue (e.g. by reading a research report, signing a petition or joining a demonstration) can help inspire them to engage more fully later. Reports and photographs associated with successful campaigns show neoliberal consensus is under pressure and that collectively ordinary people can make a difference by mobilizing for change.

The activists in our study used counter-accounts to foster political identification and democratic contestation in three main ways: through research-based analysis; the use of humor and parody; and affective appeals. Many interviewees emphasized their SMOs took a research-based approach to counter-accounting. They sought to raise public awareness and effect change through their “root cause” analysis (e.g. SM17, SM21), including addressing the intersecting nature of racial, class-based and other forms of inequality (SM6). They prided themselves on their critical analysis, which was a key aspect of their political identities. They viewed themselves as informed, politically engaged activists and sought to attract members and wider publics that identified with their research-based approach. Counter-accounting was viewed as helping to create a more “level playing field” by providing robust information and analysis (SM13) that helped “show the other side of the story” (SM4). Several interviewees also stressed that research was central to their SMOs’ adversarial approach:

By being more adversarial and coming out with an informed perspective... our credibility is higher... the public trust what we say and support policy.... [It’s] an evolution. Thirty years ago we were placard-waving radicals, and that radical position has become mainstream.... [research] means we can bring the public with us.... (SM23)

There’s an enormous amount of research and information gathering and science behind every campaign that we do... We are more confrontational but we do so from a very, very sure footing so that we can retain our integrity and our credibility.... we work with some of the world’s leading [environmental] experts.... Maybe... all people can see is... the dudes with the dreadlocks and the bolt cutters breaking into places which is a very, very small part of what we do.... we need that information to be able to sit in that boardroom and have... meaningful dialogue backed up with the evidence. (SM12)

In addition to drawing heavily on expert commentary, SM12 reported his SMO spent “months and years sometimes on the ground collating information and building up a catalogue of evidence against a company”. This not only promoted the credibility of the SMO, but also helped in applying pressure in holding powerholders to account. At the same time, several interviewees also noted their SMOs were constrained in what they could achieve by their lack of access to funding, information and some forms of expertise (including financial analysis).

Our interviewees also stressed that politics has an important aesthetic dimension. Many SMOs use parody and humor in their counter-accounts, explaining complex ideas, drawing political frontiers and subverting dominant discourses in entertaining ways. Like The Yes Men’s strategy of “identity correction”,²⁷ the SMOs in our study sought to raise awareness and mobilize through satire. In line with prior research (e.g. Spence, 2009), their counter-accounts provided starkly different pictures of corporate identity from those in corporations’ published reports. These “doubling practices” (Brown & Tregidga, 2017) were also applied more generally such as offering correctives to the self-identities of the economics discipline. SM8, for example, referred to Adbusters’ book *Meme Wars: The Creative Destruction of Neoclassical Economics* that provides a wealth of material for students and others to use to challenge and rethink the taken-for-granted assumptions (e.g. about markets, individual choice, development, economic growth) around which we run our societies. The book contains many amusing images, including spoof posters such as “your economy needs YOU to keep consuming”, pages with “insert commercial here” and cartoons of agents of finance capital snorting long chains of dollars. Students are encouraged to ask their professors questions such as “Do economists suffer from an academic inferiority complex called ‘physics envy’?”, “What do you think of Herman Daly’s idea of a steady state economy?” and “Why is there nothing about Islamic economics in our curriculum?”. This and other culture-jamming activities the SMO promotes are aimed at “trying to get people to think about... the iconic heart of the system” (SM8) and promote heterodox alternatives. The use of parody helps promote the visibility of SMOs and is a way of appealing to broader publics who may be reluctant to work their way through lengthy research reports (SM17). The playful staging of dissent (e.g. through humorous placards, carnivalesque actions) can also help generate affective solidarity among SMO members and, by entering the realm of “as-if”, reveal “the possibility of radically reorganizing current social arrangements” (Juris, 2008, p.77). By addressing serious issues in amusing or playful ways (e.g. tongue-in-cheek criticism), employing humor or parody can also suggest willingness to transform antagonism into agonism.

Overall, interviewees emphasized that counter-accounts offered a way of fostering political identification and democratic contestation, challenging neoliberal ideas, values and practices, and presenting counter-hegemonic positions. By identifying adversaries and attaching key signifiers such as “globalization” to terms such as “social (in)justice”, “corporate power” and “people’s rights”, counter-accounts could be used to rearticulate key concepts and open new possibilities for collective action. Social change is understood as a political struggle, involving competing discourses and passions rather than in technocratic terms (Brown & Tregidga, 2017; Mouffe, 2013, 2018a,b). Through critique and developing new visions, counter-accounts are seen to foster political identification and democratic contestation by offering alternative subject positions for SMO members and wider audiences to commit to – as “engaged citizens” rather than “apolitical stakeholders” (Brown et al., 2015).

²⁷ The Yes Men are two activists who pose as business leaders or representatives of international development institutions (e.g. the WTO) at conferences and in the media, and host “fake” websites that “represent our opponents more transparently than they ever present themselves”. See: <https://www.theyesmen.org/>.

5.4. Building alliances for progressive change – constructing chains of equivalence

Building alliances to form chains of equivalence is a key aspect of CDAA's theorization of social change. The activists interviewed recognize alliances and collective action as key for constructing political action spaces and progressive change. Notwithstanding their differences, they often form alliances and work with other SMOs in pursuit of common causes. The interviews also indicated that in building alliances, the SMOs operate at two levels: linking democratic struggles and identifying common adversaries; and addressing differences within coalitions for change.

5.4.1. Linking democratic struggles and identifying common adversaries

In terms of the first level, SMOs form alliances by identifying issues, problem representations and key signifiers that articulate the primary differences (drawing political frontiers) against common adversaries. Focusing on shared adversaries – here those who support neoliberal ideas, values and practices – helps build political solidarity. SM4, for example, noted how online counter-accounting had provided opportunities to engage with other activists and thus promote “globalization from below”. In forming alliances SMOs downplay their differences or temporarily put them on hold in the interests of building a collective political identity. SM11 cited her experiences with mining conflicts where deep green SMOs and Indigenous groups “came together because they had a common enemy rather than a common view of the way the world should be”, temporarily putting aside their disagreements about land protection and land use (e.g. forest burning, hunting). SM15 gave the example of the Occupy movement, with “all the different -isms coming together and naming the system.... the 1%”, to show it was not “the end of history”. The aim of such alliances is to challenge dominant discourses by working together to disseminate critique, gain visibility, raise awareness and make demands, for example, through transnational movements. Building alliances helps SMOs gain leverage, reach multiple publics, and develop political momentum. Interviewees highlighted online counter-accounting provides an effective means of communicating with SMO members to organize offline events (SM15) and, in tandem with public campaigns, helps “accelerates the dialogue and.... sometimes... the outcome” by being “a multiplier of things” (SM12). Sites such as Corp Watch and the Business and Human Rights Resource Centre, for example, provide access to a range of counter-accounts, including accounts from SMOs and activists in developing countries. These facilitate radical democratic citizenship, by enabling people to connect with different SMOs in line with their multiple identifications (Brown et al., 2015).

While some interviewees conceived of collective action in terms of specific issues or campaigns (e.g. relating to labor rights, tax avoidance, environmental protection), others highlighted the linked nature of contemporary crises and the importance of connecting campaigns in broader movements against neoliberal globalization. Several interviewees, for example, identified themselves and their SMOs as part of the broader “global justice movement”.²⁸ Similar to Li & McKernan (2016, p.571), this group cautioned that a focus on single-issue campaigns can lead to fragmented, localized “folk politics” that fail to question the foundations of the global economy or build the political alliances needed to transform power relations:

....we have to start questioning the axioms and the theoretical foundations... of our global economic system.... If we narrow our perspectives too much... I don't think we are going to solve the problem.... We have to see corporations as being part of this larger global economic system and... critique the whole system... [Corporate campaigns] don't really cut to the heart of the problem.... There are a thousand very powerful corporations and all of them are operating with a larger system... it's like dealing with the bubbles on top of an ocean..., and not realizing that the real problem is climate change and that the ocean is bubbling. (SM8)

These interviewees also cautioned that the campaign model of politics risked encouraging alliances that would prove counter-productive in the longer-term:

We aren't a single-focus campaign group... For me, the issue is – does this all help to build movements....that effect deep structural change, that address inequalities of power. The question for us is where are [other groups] coming from politically... The campaign model would look at winning a particular change in legislation, so we'll team up with right-wing republicans or Tories that are willing to go along with this. Because they're free-marketeters, we wouldn't take that approach... At the end of the day, the vote is taken, and you've built nothing because whatever alliance is built there isn't going to last.... If you're only campaigning... the alliances you build are likely to be with... a whole mass of people who are not your friends [and that] can actually undermine long-term movement building (SM1).

In discussing constructing chains of equivalence by building alliances, interviewees highlighted the importance of specifying alternatives to neoliberalism. SM12 noted that “everyone knows what we're against, but no one knows what we're for... 90% of our work is... trying to find solutions... but people only know us for saying no to everything”. SM2 observed the belief “that if you opposed everything the world would be a better place without being any more specific” is a long-standing area of controversy and one that has never been “properly resolved on the left”. This is perhaps most evident in relation to the Occupy movements, which while playing an important role in “changing the global narrative, launching ideas like 1% versus 99% and politicizing perhaps millions of... young people all around the world” (SM8), have arguably lost their momentum where they have not articulated proposals for radical

²⁸ The “Global Justice Movement” had its roots in the World Social Forum's “Call of Social Movements” and denotes the general wave of protests against neoliberal globalization dating back to the 1980s. Sometimes referred to as “the movement of movements”, it includes a diverse array of SMOs and NGOs addressing, inter alia, poverty, human rights, labor and environmental issues. For background and discussion of the politics of the movement, see Daphi et al. (2019) and Fominaya (2010).

democratic reform (Mouffe, 2018a, pp.19–20). As SM1 reflected, Occupy is perhaps best viewed as “a step in the direction of re-building and not just re-building to change what exists but re-building to create a new world... to create your own institutions” and “that’s a big challenge”.

Other interviewees indicate they work together on specific campaigns as it helps increase pressure on policymakers and corporations. Some interviewees’ SMOs, for example, are members of the European Coalition for Corporate Justice (ECCJ), an alliance aimed at “bringing together campaigns and national platforms of NGOs, trade unions, consumer organizations and academics” to form “a united civil society voice to the EU debates on corporate accountability”.²⁹ Depending on the context, building these types of alliances sometimes means strategically or temporarily engaging those normally regarded as adversaries (e.g. “progressive neoliberals”) as potential allies.³⁰ SMOs promote their alliances and signal their solidarity in counter-accounts through visual imagery and text (e.g. photographs of joint demonstrations, interviews with activists in developing countries, links to each other’s websites), conveying a sense of agency through collective action.

In discussing the need for alliances to recover and deepen democracy, many interviewees stressed the importance of going beyond “disrupting” neoliberal hegemony. In line with the World Social Forum’s slogan “Another world is possible!”,³¹ they sought to not only critique neoliberal ideas, values and practices but also offer alternatives. For many, the priority was to transform governance regimes in ways that restore democratic values and enable subordinate groups to better defend their own interests. In some cases, as noted above, this involves proposals for new regulatory frameworks designed to change the power dynamics between corporations, nation-states and citizens; in other cases, the pursuit of more radical political demands and imaginaries. In line with radical reformism, interviewees highlighted possibilities for alternative forms of knowledge, economy, institutions and citizenship (cf Gray et al., 2014 on emancipatory possibilities in the niches of capitalism). Many also stressed the potential for SMOs and critical academics to work together to produce counter-accounts:

In terms of the role of academics in supporting social movements challenging corporate power... information for action is one aspect of it. Providing well-sourced, factual information which can be about corporate practices, which can be used by social movements, and providing analyses of corporate power, and of the systems which enable corporations to carry on their ecologically and socially destructive practices... and providing information on that which is accessible and understandable to social movements. (SM9)

One thing that could be really interesting to explore... is how activists can work with critical accountants and lawyers to use existing corporate legislation... where there’s a legally binding requirement to report on some things, how they might... work together to pries open that space a bit more. Stuff on tax havens, those sorts of areas... Strategies that foreign mining companies [use] to avoid paying tax.... forensic accountants can work on a company’s accounts to see what’s being hidden, and counter things... if you have to pay for them, they’re way beyond our means... That counter narrative of using skills of lawyers, accountants and activists could be very powerful. (SM1)

5.4.2. Addressing differences within coalitions

Building alliances among various SMOs against a shared adversary does not eliminate their differences. When talking about their alliances, interviewees often highlighted political differences and the distinctive contributions a particular SMO made to larger movements. They position themselves in relation to other SMOs or NGOs in terms of both their political aims and engagement strategies; for example, signaling their location towards the more “moderate” or “radical” end of the social movement spectrum:

... we will go that extra yard to be confrontational and to push the issue into [the] mainstream and to challenge companies and in doing so create the space for other groups to move into. Some of the other groups like [x] and [x] have a slightly more mainstream approach; they will go in and.... perhaps be the instigator of dialogue and we will join in at a later stage, or we help facilitate that stuff. So we all kind of respect each other’s modus operandi..., knowing that we’re all collectively trying to get the same outcome. (SM12)

Interviewees were, for example, divided about the value of consumer-focused counter-accounting. Some highlighted the importance of consumer pressure, in both influencing corporate practices and providing citizens with a sense of agency. SM6 observed that while not everyone will join SMOs “even while walking through [a supermarket] consumers are making a big difference just in the choices they’re making in the products they buy”. An important role of counter-accounting was to expose issues and put “information out in the public domain so consumers can make an informed choice about what they buy”. Similarly SM10, in reflecting on how counter-accounts promoted change, responded he viewed tainting the image of a company by exposing wrong-doing as “a form of accountability... consumers can hold companies to account by not buying their products”. Others, however, were concerned that relying too much on the exercise of democratic power through consumerism reinforced market logics. SM19, for example, emphasized that neoliberal democratic deficits needed to be addressed through “community empowerment, not consumer empowerment” (see also Roff, 2007 for a critique of the politics of “shopping for change”). SM13 advised his SMO focused on exposing wrong-doing rather than highlighting “the good guys” in their counter-accounts because “we’re not trying to increase consumption”.

Some alliances may be not only counterproductive but also dangerous. Depending on the type of politics they pursue, SMOs’

²⁹ See <http://corporatejustice.org/about-us/about-eccj>.

³⁰ The ECCJ alliance, for example, includes SMOs and NGOs that cross the spectrum of “progressive neoliberals” and “radical reformists”.

³¹ The World Social Forum’s slogan is a direct challenge to “the post-political view that there is no alternative to the present order” (Mouffe, 2013, p.xvii).

counter-accounts target different audiences and promote different forms of engagement. Interviewees distinguished their SMOs, for example, on the basis of their research-based approach, solidarity with grassroots movements in developing countries and/or use of direct-action strategies. SM7 emphasized their focus was on working with “the marginalized working poor” so they could be “the agents of change” by building “an independent and democratic labor movement”. SM22 advised his SMO “would be very careful of partnering with... more militant advocacy” groups because, especially in societies with fragile human rights “if you are very militant or stand up to Government your partners at grassroots suffer”. Such concerns also influence the platforms used to disseminate counter-accounts. SM9, for example, explained his SMO had found it less risky to share sensitive counter-accounting information (e.g. related to popular uprisings in the Middle East and North Africa) through Indymedia than corporate-owned platforms, with people “arrested because of information handed from Facebook”.

Some interviewees noted that while broad-based alliances assist in gaining visibility and support for progressive causes, they also risk dilution of radical democratic positions.³² For example, anti-neoliberal discourses in counter-accounts may be watered down to appeal to wider audiences. SM11 noted “marriages of convenience” among SMOs were especially:

problematic when there’s different definitions of success. Some people asking are we there yet? Can we stop now? ... some of the more radical ones would say no, it isn’t enough, we haven’t achieved our goal yet. There’s some pretty difficult conversations...

One strategy is to develop sub-alliances within larger social movements,³³ although some interviewees warned a proliferation of leftist coalitions risks fragmentation. SM15 highlighted problems with identity politics in the Occupy movement, where “people tried to outbid each other on who was the most oppressed”. SM18 gave the example of (ant)agonisms between environmentalists and unions which manifested in both SMOs and political party politics. Overall, interviewees emphasized that building alliances was important, but also a complex, dynamic and sometimes fraught process.³⁴

5.4.3. Mobilizing publics and building alliances – affective dimensions

Agonistics emphasizes that passions play an important role in mobilizing publics and forging collective political identities (Mouffe, 2018b). As in Vinnari & Laine’s (2017) study of animal rights activists, SMOs in our study use affective as well as evidential appeals in counter-accounts to represent the harms inflicted on “distant ‘others’ as a moral cause”, constituting their audiences as “potential activists” (p.2). In line with CDAA, they construct an ethico-political discourse that not only shows suffering (e.g. photographs or video footage of environmental damage), but also draws political frontiers and offers opportunities for collective action. Many make heavy use of personalized representations to stage dissent; for example, juxtaposing quotes from politicians or multinational corporations supporting “free trade” or voluntarist CSR against first-hand accounts from workers of their exploitive working conditions. For SM10, the objective of counter-accounting “from the ground... is to expose and to give a voice to the people who are paying the price.... It’s giving a human face”. Similarly, SM21 emphasized the importance of going beyond dry statistics in counter-accounts and making “that heart connection to somebody who’s suffering”. SMOs also use emotive signifiers such as “corporate bullies” and “psychopaths” in their analyses, although (similar to the use of parody) such references are typically tempered by also inviting dominant elites to reflect on their faith in (progressive) neoliberalism. Overall, the aim is to challenge and change dominant ideas, values and practices through counter-hegemonic struggle. Thus, in CDAA terms, opponents are constructed as at least potential adversaries – even eventual allies – rather than enemies to be destroyed.

Interviewees emphasized that affective appeals in counter-accounts (e.g. photographs of endangered species, personal testimonies of individual suffering) should not come at the expense of analyses of the wider social issues. For most, this means critique rooted in an understanding of the (neoliberal) capitalist system, for example trying “to illuminate systemic issues to do with corporate power and to give analysis that will give people a better understanding of how corporate power operates” (SM9), and the role of neoliberalism in hollowing out democracy, changing business-state relations, and the decline of unions (e.g. SM1, SM13). Through their counter-accounts, SMOs also connect the suffering of people in developing countries (e.g. workers, small-scale producers) to everyday consumption practices, offering local possibilities for engagement (e.g. through consumer activism, lobbying MNCs/politicians), helping to build alliances and a sense of solidarity. Interviewees also expressed a range of emotions – anger, excitement, frustration – in reflecting on their counter-accounting practices. SM2, for example, recalled the excitement of his first experiences with counter-accounting:

it was fantastic to get access to The London School of Business, the British Library, the Companies House.... But we did need to have our hands held because we didn’t believe we actually had a right to go into the city.... It’s a very interesting temperament that we had.... it was actually very exciting to discover that facts and figures could be used in a political way.

In line with CDAA and the importance of passions in democratic politics, SM10 emphasized the importance of going beyond “mere

³² Several SMOs withdrew or refused to join the Make Poverty History campaign on the grounds that it largely worked within a progressive neoliberal framework (Hodkinson, 2005; Nash, 2008).

³³ For example, SMOs such as the World Development Movement, War on Want and Friends of the Earth sometimes work together as a radical reformist alliance within the Global Justice Movement: (e.g. <https://waronwant.org/media/ewjf-resources-climate-and-conflict>). In doing so, they distinguish themselves from aid-centred NGOs (e.g. Oxfam), although they too are at least quasi-allies in specific campaigns. Proponents of neoliberalism may also try to break up leftist alliances so they are less threatening by encouraging “moderate” SMOs to work with them. This, again, highlights the fluid and context-specific nature of we/they boundaries.

³⁴ For further discussion on the politics of building social movement alliances, see Carroll and Sarker (2016).

disclosure” in counter-accounts, and harnessing people’s emotions to inspire political action and build alliances: “If you give information... ‘oh oh that’s depressing’. But if you give information and you say ‘you can do this and this’ then you use the energy, this emotion.... You need emotion to get this motion.... people want to act”. SM23 advised his SMO “want people to feel angry.... not just blaming themselves” for social harms, to help stimulate public debate and institutional change. In terms of promoting a vigorous public sphere, SM1 emphasized it was not just counter-accounting *per se* that was important but “the organizing around it”, enabling political agency through collective action. In general, interviewees conveyed a sense of passion and urgency for radical reforms – or in SM8’s case, for being part of a “leaderless revolution” – while also recognizing that social change is a “slow grind” (SM6).

In summary, our investigation of SMOs’ conceptions of political action and counter-accounting provides useful insights into how counter-accounting can help challenge neoliberal hegemony and re-establish “the priority of democratic values” (Mouffe, 2013, p.124). For all our interviewees and their SMOs, counter-accounting is about far more than providing information in the belief that disclosure of “the facts” alone will bring change. In line with CDAA, they use counter-accounts to “surface the political” in business-state-society relations; to draw political frontiers by identifying adversaries, enemies and allies; to foster political identification and democratic contestation; and to build alliances for progressive change. At the same time, as elaborated below, there is still much to learn and reflect on in terms of realizing the democratizing potential of counter-accounting.

6. CDAA-based proposals for critical accounting-social movement collaborations

Based on the interviews and our CDAA lens, in this section we propose possible areas for critical accounting collaborations with social movements, especially as regards counter-accounting.

To be effective in bringing progressive change, counter-accounts “need to be articulated to social movements” (Cooper et al., 2005, p.955) and, we would add, seen as counter-hegemonic interventions. However, as indicated in our interviews and prior literature (e.g. de Bakker et al., 2013; Kenis, 2019), SMOs are diverse in terms of their ideological orientations, aims, targets and engagement strategies. Nuanced understandings of these differences are required to articulate activists’ conceptions of political action with impactful counter-accounting praxis. A CDAA framing can assist here by articulating elements within political action spaces and relating these to SMOs’ engagement strategies.

6.1. Context for collaboration and counter-accounting

SMO’s ideological orientations and engagement strategies provide the context for the design, production and impacts of counter-accounts. CDAA provides a framework helpful in articulating diverse political positions as well as the institutional and extra-institutional spaces in which counter-hegemonic struggles occur (Brown et al., 2015; Tregidga & Milne, 2020). Compatible political orientations are important as they underpin construction of the action spaces in which dominant hegemonies are confronted – the political frontiers that specify the we/they relations that are key to democratic contestation. Defining these contested spaces includes identifying the issues, problem representations and key signifiers that delineate the primary areas of contention (Tanima et al., 2020). These provide the basis for constructing alliances (chains of equivalence) to support social movements’ political actions. As different social struggles are connected, the possibilities for collective action and change increase; however, the composition of alliances is never certain nor is the direction of change.

Initiating critical accounting collaborations with SMOs requires consideration along two fronts. First, how to choose the SMOs with which to collaborate, and the second is how can critical accounting help? As noted above, SMOs differ along several dimensions that are important to consider such as: their political orientations, including their attitudes towards collaboration; their goals, objectives, targets and desired impacts; their experiences with counter-accounting; and the types and focus of the interventions undertaken. Most of the attention thus far in the literature concerns critique of adversaries and the role counter-accounts play therein. Our findings suggest there are other areas where critical accounting might contribute. One is to assist in developing “alternatives to life under neoliberalism” (Taylor, 2017, p.250) in terms of what SMOs are attempting to replace or radically reform. Another is developing counter-accounting practices aimed at forging coalitions of allies (e.g. social justice activists, unions, environmentalists and critical academics), and addressing differences among coalition members.

The SMOs in this study were identified as actors in a contested terrain engaged in counter-hegemonic struggles, generally directed toward some form, or aspects, of neoliberal capitalism. Power relations are central to understanding social injustices, environmental degradation and institutional unaccountability, and the possibilities for change. Generally, interviewees recognize the interrelationships of technical, normative and political issues (Brown & Dillard, 2015) and were highly critical of current voluntary corporate social and environmental reporting and CSR practices which denied “the political”. However, some recognized the value of these initiatives in staging disputes (Brown & Tregidga, 2017) that make visible the contradictions between what entities claimed to be doing and what they actually did. Some also highlighted the risks of “collaborative accountancy” where SMOs worked directly with corporations in developing their reports and downplayed conflict for fear of alienating potential allies.

6.2. Constructing political frontiers – counter-accountings for the “they” (adversaries)

The SMOs with which our interviewees were involved evidence significant diversity in engagement strategies ranging from those attempting to bring about wide-scale systemic and structural change, to those seeking to eliminate or transform the objects of their engagement, to those that partnered with and received funding from corporations. Of universal concern were the possibilities of cooption (Archel et al., 2011; Tregidga, 2017), though the extent of the concern varied and influenced SMOs’ engagement strategies.

Some saw not being involved too closely with corporations or State agencies as a source of their SMO's power, while others perceived working with and within dominant institutions as the approach most likely to yield meaningful results. Counter-accounting practices are part of a political project to challenge and transform power relations and must be tailored to the SMO's engagement strategies (Brown & Dillard, 2013a; Spence, 2009), differentiating among different forms of capitalism and governance structures (Cooper & Morgan, 2013). For example, some SMOs addressed business case logics and corporate power while others target (neoliberalism) capitalism more generally.

The SMOs constructed political frontiers by specifying allies and adversaries. They conceptualize we/they relations based on their understandings of the political terrain. We classified our interviewees based on the three forms of "leftist politics" that Mouffe (2018a, p.45) distinguishes: revolutionary politics, radical reformism and pure reformism. The SMOs espousing revolutionary politics were intent on a complete break with the existing social order (in particular, the capitalist system) and viewed the objects of their political action (capitalist ideologues or structures) as enemies to be destroyed or overthrown, through antagonistic confrontations in the form of frontal attacks on, or a strategy of "exodus" from, existing institutions.

Radical reformists focus on agonistic relations where the construction of political frontiers and contestation of ideas, values and practices is seen as a dialectic process requiring engagements with adversaries to be challenged but respected as legitimate opponents. Rejecting stark choices between revolution and reform as a "false dilemma" (Mouffe, 2018a, p.45), their aim is to radically transform existing institutions through a multiplicity of counter-hegemonic interventions. The focus is on specific injustices and environmental degradation and reclaiming institutions such as MNCs, global development agencies and political parties from neoliberalism (Errejón & Mouffe, 2016; Smith, 2008; Taylor, 2017), while also articulating diverse struggles in broader counter-hegemonic movements. Change occurs as new insights are gained and debates lead to shifts in identification and associated alliances over time (Ball, 2007; Thomson et al., 2015). As SM8 summarized in stressing the need to challenge the monologism of conventional accounting and economics:

this feeling that accountants and economists are somehow neutral carriers of some sort of objective truth and you can't criticise them from environmental or feminist or other social perspectives.... This is the big [?] that needs to be demolished now in this age.

Through collective action, participants become more aware of the disputed ideas, values and practices and the political nature of the engagements becomes more obvious. The majority of our interviewees were affiliated with radical-reformist SMOs.

The pure reformists generally focus on an entity, working with(in) the organization and associated power relations. Their objective is to "humanize" current structures, in line with "progressive neoliberalism" (Fraser, 2017). In effect, they attempt to help business and other institutional authorities make the business case (for sustainability, gender equality, racial justice and so on) stronger by minimizing conflict and developing consensus among the interested constituencies. However, as reported by our interviewees and prior literature (e.g. Sakuma-Keck & Hensmans, 2013 on the sustainability investment movement's attempts to engage asset managers), this often results in symbolic rather than substantive changes. Thus even those interviewees who personally felt more comfortable with "third-way" forms of politics saw a need for "both sides" (SM20) or distinguished situations where consensus-oriented dialogue as a "critical friend" was possible from those warranting a more public, adversarial stance (SM11). Overall, the pure reformists felt any "partnerships" with dominant powerholders still needed to be approached "skeptically" and to be "edgy" and "challenging" (SM11). Similarly, some of those identifying with more radical positions saw value in pushing progressive neoliberalism as far as possible on the basis they did not "want to rule out the possibility" of creating "a capitalism with a human face" (SM14).

Given the wide-ranging objectives and interventions of SMOs, it is not surprising interviewees reported a wide range of counter-accounting practices. Key concepts (signifiers) that tend to be featured include accountability, democracy, justice, equality, and globalization (Brown & Tregidga, 2017). Counter-accounts represent a means to fulfil social movements' roles "as agents of democratic participation and communication" (della Porta, 2011, esp. pp.808–814) and bring about a more socially just and ecologically sustainable world. To varying degrees related to their political focus, counter-accounting is seen as a partisan activity that enables political identification and facilitates democratic critique. Ant/agonism is viewed as "necessary for an effective counter-politics" (Taylor, 2017, p.243). There is generally a focus on the human condition, with (neoliberal/capitalist) economic institutions "frequently critiqued for undermining democracy" (Taylor, 2017, p.133). Interviewees tended to conceptualize counter-accounting from primarily a political perspective and as one vehicle for fostering democratic contestation (Brown, 2009). The content and use of counter-accounts also varied depending on how they were perceived to be most effective. For example, the accounts might present objective, factual information; attempt to "balance" the information provided by ant/agonists; or seek to amplify marginalized voices. While counter-accounts are not generally employed as blatant propaganda (Brown, 2009), they are seen as providing "balance" to the propaganda presented in, for example, corporate sustainability reports (Tregidga, 2017).

While the SMOs in this study tended to focus on specific companies or demands, interviewees conceptualized counter-accounting as part of an overall strategy for progressive change. They saw counter-accounts as having the potential to initiate critique, specify demands, articulate alternatives and to do so at various levels: organizational, local, regional, national and/or global. Counter-accounting could be used to articulate different forms of political identification and promote democratic subjectivities. The related modes of information and communication mentioned included: research based on analysis, reflecting actual events; humor and parody; and affective appeals. Counter-accounting practices also need to reflect SMOs' action targets. For example, some focusing on a specific entity, undertake a campaign to boycott its products. Another might focus on enhancing awareness of a situation such as institutional racism. Another might address its actions to general understanding of the implications of dominant ideologies and related institutions such as the harmful consequences of neoliberal globalization on people in developing countries.

A widely recognized issue relating to the efficacy of counter-accounts is that it is difficult to establish clear causal relations

regarding their socio-political impacts. As SM10 observed you can never be sure about “the spark that sets people into action” or whether a particular action will lead to meaningful change. Some interviewees, for example, saw online counter-accounting as a way of reaching broader publics, attracting new supporters and enabling new forms of political action (e.g. online petitions, emails); an additional “avenue for people to express their concerns” (SM12). However, others were wary of these opportunities for “armchair activism” as fostering “thin”, “lazy” and “passive” politics; for example “clicktivism” (SM1) where people “click on a petition... they see on Facebook and think ‘Yay, I’ve done my bit’” (SM18). SM21 worried they reinforced a consumerist mentality leading to superficial forms of politics; people “wanted to give \$3 to make this happen right now” rather than being “with you for the long term to make big institutional change”. Determining the effectiveness of political action and counter-accounting also heavily depends “on whose notion of ‘success’ is taken” (Tregidga & Milne, 2020, p.15). From an agonistic perspective, the ability to speak and engage on one’s own terms and mount counter-hegemonic arguments is key for forging democratic subjectivity, affective bonds and political solidarity (Brown et al., 2015; Brown & Tregidga, 2017; Tregidga & Milne, 2020).

6.3. Establishing chains of equivalence – counter-accountings for the “we” (allies)

A good deal of accounting research has focused on counter-accounts that “counter” the targets of SMO interventions. However, an important element of our CDAA framework involves constructing chains of equivalence – building alliances to lever the adversarial pressures brought to bear on dominant powerholders (see also Fougère & Solitander, 2020). In other words, political action needs to address both the “we” and the “they”. The activists interviewed recognized the importance of forging alliances in spite of differences. Their conceptions of engagement with (potential) allies address two dimensions. One is forming the chains of equivalence by linking democratic struggles based on shared aims and understandings, and identifying common adversaries. The other is addressing differences among coalition members. Thus in addition to providing information to bring about changes in behavior or in extant structures, activists are also concerned with analyses that helps develop alliances and address any intra-alliance divisions. The information and analyses are clearly not mutually exclusive, but the objective is different. Counter-accounting practices, we suggest, would differ depending on whether they are directed more to the “they” or the “we”. Little attention has thus far been paid to accountings focused primarily on developing and sustaining alliances.

The interviewees provided insights that might be helpful to facilitate SMOs in pursuing their objectives. They indicated their aim in establishing and maintaining alliances was to challenge the dominant hegemony, working together to disseminate critique, gain visibility, raise awareness, and make demands; increasing leverage and developing political momentum by reaching multiple publics. The range of objectives varied; for example, some related to specific issues or campaigns linked to a contemporary crisis, others connected an individual SMO’s campaign with broader movements such as the global justice movement. Many interviewees recognized that critique alone is not sufficient, highlighting that successful initiatives need to show there *are* viable alternatives, to say neoliberal globalization, by proposing new regulatory frameworks designed to change prevailing power relations and institutional arrangements.³⁵ By offering alternative visions to currently “hegemonic policies, priorities and perspectives” (Downing, 2001, p.v), popular movements can attract allies, exert increased pressure on dominant powerholders and restore democratic values. Acting collectively enables subordinate groups to better articulate their grievances, aspirations and demands (Griggs & Howarth, 2013). Linking different struggles through broader perspectives, we contend, also facilitates more effective counting-accounting practices.

CDAA and agonistics holds that once alliances are formed, to maintain solidarity and leverage, intra-alliance tensions need to be eased to the point practicable. This is an important but difficult process, requiring a different orientation. Political engagement is now directed toward holding the alliance together and developing imaginative interventions. The purpose is not for all members to become of one mind. Diversity is necessary for gaining new understandings and providing creative alternatives (Brown, 2017). There may be fundamental differences that cannot, and should not, be overcome, but some level of solidarity is required at least until shared objectives are achieved or campaigns are complete (e.g. see Dillard & Vinnari, 2019 in relation to the construction of responsibility networks). Counter-accounting practices might include supporting: projects targeting difference audiences; promoting different forms of engagement; research-based approaches; solidarity with grassroots movements in developing countries; and direct action. Several concerns surfaced in the interviews regarding intra-alliance relations. A major issue was concern for those “on the ground”, especially in countries with weak human rights records. Questioning established power structures can be extremely dangerous and while engagement in extra-institutional spaces may enable the expression of counter-hegemonic positions, these are never free of power relations (Tregidga & Milne, 2020, p.15). Another concern expressed by interviewees and in prior CDAA literature (e.g. Brown & Dillard, 2013) is the dilution of radical democratic positions if alliance members prefer more centrist positions. There is also the risk of fragmentation as positions become more solidified and meanings attached to key signifiers become more precise.

6.4. Section summary

SMOs are not a homogenous group. Their goals, engagement practices and activities vary widely, as do their conceptions of counter-accounting. Thus, the counter-accounts required to support a particular SMO’s conception of the political action spaces they operate in or seek to construct vary widely. A prerequisite for successfully collaborating with SMOs is to determine the level of compatibility in terms of political position, objectives, and engagement strategies as well as their anticipated duration. Once a

³⁵ Social movements literature, for example, highlights the important role social movements have played “in the emergence of organics, renewable forms of energy, and fair trade” (Hensmans & van Bommel, 2018, p.8).

collaboration has been established, counter-accounting strategies might be developed and counter-accounts constructed that critique the dominant order or aspects thereof, enable marginalized groups to claim voice, interrogate the conceptual underpinnings of dominant discourses, propose alternatives to what is to be replaced or modified, help build alliances, and address differences among alliance members.

7. Reflections and future research

This study is part of an ongoing CDAA research program aimed at promoting progressive change by democratizing accounting and accountability systems. However, accounting and accountability systems alone will not bring about desired changes. Enhanced information flows need to be transformed into political energy and accountability into meaningful action. Collaborating with social movements is one way accounting academics might facilitate social change. We provide a basis for continued investigation of the collaborative potential of social movements and accounting by examining SMO activists' conceptions of political action and counter-accounting. Employing a CDAA lens, we interviewed SMO activists to better understand the interventions undertaken, as well as activists' attitudes towards, and utilization of, counter-accounting. The analysis investigates SMOs' interventions by identifying activists' conceptions of the contested political action space(s) in which they operate and which they help to construct. In particular, we examine the ways SMOs' specify the parameters of engagements by constructing political frontiers; disputing the meanings of key signifiers; and building alliances (chains of equivalence) directed toward progressive change. Our findings provide a theoretical and empirical basis for future work regarding the content, use and impacts of counter-accounting in social movements' interventions.

The activists approach counter-accounting as an explicitly political practice aimed at, in varying degrees, challenging neoliberal hegemony. In keeping with their view that the root causes of contemporary crises are political, interviewees emphasize their counter-accounting practices are primarily aimed at confronting and changing the power relations that sustain neoliberalism and corporatism. In line with CDAA, dominant discourses – such as the business case logics that portray voluntarist reporting and CSR initiatives as apolitical/progressive and the only viable approach to social change – are particular targets. Accountability is viewed as a key signifier –characterized as a political struggle to hold institutional powerholders (especially multinational corporations, governments and international development agencies) to account; something that is fought for not given (Cooper & Lapsley, *in press*). Politicizing accountability in this way enables interrogation of what business case approaches take for granted, and is in our view a preferable approach to Spence et al.'s (2010) proposal to abandon the concept on the grounds that accountability may be impossible under neoliberalism.³⁶ Indeed, going forward, CDAA could operate as a signifier to link the accountability demands and counter-hegemonic struggles of diverse groups in responsibility networks (Dillard & Vinnari, 2019) and promote democratic subjectivity.

In identifying adversaries, consistent with Cooper et al.'s (2005, p.958) emphasis on linking systemic critique with the “concrete, empirical conditions that obtain in each society”, interviewees and their SMOs went beyond abstract critiques of neoliberalism and (financial) capitalism. They highlighted the forces promoting or reinforcing neoliberalism and anti-democratically imposing policies that privilege the rich and economically powerful (Mouffe, 2018a, p.40) and the associated conditions of (im)possibility for change in specific contexts. While SMOs' counter-accounts targeted specific issues, their analysis was generally articulated in terms of wider debates concerning corporate power, social injustices and ecological degradation, providing resources for others engaged in critique and alliance building (cf Spence, 2009, pp.221–222). In line with Mouffe's (2008, pp.12–13) discussion of the political potential of art as an agonistic intervention, our study identifies five main ways counter-accounts may challenge neoliberal hegemony, namely through:

- *Critique*: highlighting social, economic and environmental abuses by corporates, governments and/or international development institutions and the harmful impacts of neoliberal ideas, values and practices (e.g. as in the “Our World is not for sale: stop corporate globalization” campaign).
- *Enabling marginalized groups and/or communities to claim visibility and voice*: by addressing “subject positions or identities defined by otherness, marginality, oppression or victimization” (Mouffe, 2008, p.13); for example, “the marginalized working poor” (SM7) and grassroots movements in developing countries.
- *Conceptual analysis*: interrogating the conceptual underpinnings of neoliberal hegemony and deficiencies of conventional accounting and/or economics (including their denial of “the political”) and highlighting heterodox alternatives (e.g. feminist or ecological accountings/economics); as in the Adbusters' book *Meme Wars*.
- *Alternative social imaginaries*: proposing, inspiring and/or demanding substantive reforms to existing practices/institutions based on democratic values opposing the neoliberal emphasis on market relations and competitive individualism; as in the European Coalition for Corporate Justice (ECCJ) campaign.
- *Alliance building*: building alliances and addressing intra-alliance differences (e.g. the mining conflicts where deep green SMOs and Indigenous groups came together).³⁷

There is considerable potential for social movement-critical accounting collaborations in all these areas, whether taking radical

³⁶ See also Brown and Tregidga (2017) and Dillard and Vinnari (2019) on accountability as a contested concept.

³⁷ For reasons of space, we have not attempted to analyze the connections between these five ways of challenging neoliberal hegemony and existing typologies of counter-accounting (Dey & Gibbon, 2014; Thomson et al., 2015). While there are some obvious overlaps, the categories of conceptual analysis and alliance building, in particular, appear to be less well covered by existing typologies.

reformist approaches or seeking to develop more “edgy” and “challenging” partnerships with dominant powerholders (SM11). We note that many counter-accounts generally remain at the level of critique rather than proposing alternatives. While there may be problems in being too “solutions-oriented” (e.g. focusing on reforms acceptable to dominant groups), and we reject the idea of a grand “blueprint” for societal transformation, we believe more could be done in offering audiences alternatives to “reidentify” with. With Mouffe (2018a), we view the disruption of neoliberal hegemony – through critique that highlights the existing order is not natural, inevitable or unalterable – and articulation of alternatives to neoliberalism as *both* crucial for progressive change. Here, we suggest, the role of imagination and the aesthetic aspects of counter-accounting are key in fostering agonistic engagements and opening up new social realities.

7.1. Contributions

The aim of this study was to advance conceptual and empirical understanding of the democratizing potential of counter-accounting by analyzing, illustrating and reflecting on SMO activists’ conceptions of political action and counter-accounting. The paper makes three main contributions. Firstly, it provides a theoretical framework (CDAA) for analyzing social movements’ counter-accounting practices and the ways in which they contribute to democratic participation and communication; adding to the emergent literature on ant/agonistic engagements in pluralistic societies (Brown & Dillard, 2013; Brown et al., 2015; Dillard & Vinnari, 2019; Tanima et al., 2020; Tregidga & Milne, 2020). In particular, we illustrate how SMOs help put issues (back) on the public agenda which dominant elites fail to question, prioritize or discuss critically (Hensmans & van Bommel, 2020, p.373). Secondly, we extend CDAA literature by advancing understanding of the importance of social movements and the value of counter-accounting in agonistic politics, including its necessarily partisan character (cf Thomson et al., 2015). Building on prior CDAA studies, Mouffe’s recent writings on agonistics (especially Mouffe 2013, 2018a,b) and related social movements literature, we highlight social movements’ role in (re) politicizing issues, holding dominant powerholders to account and enabling democratic dissent. We also provide insights into the political processes surrounding SMOs’ counter-hegemonic struggles, showing how SMOs employ counter-accounting practices to construct political frontiers, foster political identification, promote democratic contestation and build alliances. Thirdly, our study responds to calls within both accounting and business studies literature (e.g. Brown & Dillard, 2013; Tregidga & Milne, 2020; Varkarolis & King 2017; Willmott, 2008) for more attention to social movements rather than organization-centric or academic perspectives on engagement, including the development of movement-relevant theory (Bevington & Dixon, 2005). Based on the interviews and our CDAA lens, we also propose possible areas for critical accounting collaborations with social movements as they seek to effect progressive change.

7.2. Future research

Our study provides a basis for more in-depth study of how SMO conceive and construct the contested political action spaces within which they operate, and the ways in which their engagement strategies shape their counter-accounting practices. Future studies are needed to investigate the counter-hegemonic capacity and political dynamics of counter-accounting in greater depth. Case studies of social movement campaigns might, for example, investigate in detail the extent to which counter-accounts help to break the “grip” of managerialist, business case discourses. More attention could be paid to how counter-accounting practices influence political contestation, popular mobilization and the formation of political identities in local, national and transnational contexts. In addition to conducting field studies, researchers could build on studies such as Thomson et al. (2015) to track the use of counter-accounts across various online spaces: SMO websites, alternative media and popular online fora, and the interplay between online and offline engagement. Researchers could, for example, draw on political rhetorical analysis (e.g. see Finlayson, 2012) to study strategic aspects of activists’ interventions (e.g. problem representations, framings), including how counter-accounts influence (or not) stakeholder engagements, policymaking and/or public debates.

Future research could also focus on how social movements’ interventions and associated counter-accounts are “received” by different audiences (see also Vinnari & Laine, 2017, p.14); not only by the adversaries or enemies identified, but also other SMOs, NGOs and wider publics. Studies could investigate in detail how counter-accounts foster political identities and commitment, and the extent to which different audiences take up, internalize, negotiate, neutralize, co-opt or reject the positions offered. Studies could be based on questions such as: How do different groups (e.g. corporates, Governments, development agencies, SMO members, local communities) respond to different engagement strategies, and to what extent do they identify (or not) with the problem representations, subject positions and alternatives offered? How does this influence their own uses of counter-accounts? How, for example, do institutional powerholders counter counter-accounts by (re)framing material that potentially challenges hegemonic ideas, values and practices? To what extent do counter-accounts produce the impacts SMOs hope they will have? How do responses vary over time and space? What lessons can in-depth case studies offer in terms of advancing SMOs’ counter-hegemonic capacity?

Our study in line with studies in other fields (e.g. de Bakker et al., 2013; Kenis, 2019) indicates significant diversity in terms of SMOs’ ideological orientations, engagement strategies and target areas. Future research could focus on detailed analysis of the engagement strategies of different types of social movements (e.g. radical-democratic, socialist, anarchist) and their counter-

accounting practices. From a CDAA perspective, while diversity can be problematic in terms of fragmented politics, it may also advance social change. Detailed investigations of different forms of counter-accounting could advance understanding of the conditions of possibility and how they translate across different contexts; for example, examining how counter-accounts or unlikely alliances (e.g. Griggs & Howarth, 2002) might raise the awareness and interest of wider publics, including those not directly linked to SMOs. Studies might also focus on understanding the dynamics of forming alliances among different types of SMOs or social movement-academic alliances.

While not undertaking a systematic survey of SMOs' counter-accounts, consistent with prior research (e.g. Dey et al., 2011), we observed considerable variation in terms of issues covered, reporting entities, modes of presentation, forms of dissemination, and accounting techniques used. The SMOs we studied also used multi-modal forms of communication, combining written, audio and visual formats. Future studies could investigate the effectiveness of different modes of transmission in terms of their democratizing potential and ability to effect transformative change (see also Gallhofer et al., 2015). Greater use of multimodal critical discourse analysis (e.g. Mayr & Machin, 2012) could help to advance understanding of the most impactful ways of engaging audiences. Case studies of SMOs' decision-making processes associated with their counter-accounting practices provides another area for research, including consideration of any intra-movement or intra-alliance tensions (e.g. between more reformist or radical SMOs).

Accounting scholars could also examine the affective dimension of counter-accounting and democratic politics in greater depth; in terms of fostering collective identities, political commitment and building alliances. Studies could, for example, provide fine-grained analysis of the emotions at work in political engagement (e.g. anger, empathy, hope and solidarity) and how they are impacted by counter-accounts. Also, how affective dimensions are linked to the identification of adversaries – to whom, for example, are audiences encouraged to direct their anger or hopes for change? In what ways do affective appeals complement or impede reasoned argumentation? With Vinnari and Laine (2017, p.14), we also call for more detailed investigations of the role of imagination in promoting progressive change (e.g. by enabling empathy) and how counter-accounts provide access to alternative social imaginaries. This study and prior literature (e.g. Gray, 2002; Brown et al., 2015) have highlighted the importance of “new imaginings” in terms of understandings of accounting, engagement practices and academic-social movement alliances, all of which could be subject to more detailed investigations.

In all the above areas, we see significant potential for closer engagement with social movements' literature; especially strands that view social movements “as agents of participatory democracy” and “democratic communication” that help hold dominant power-holders to account (e.g. della Porta, 2009, 2011; Taylor, 2017) and the “discursive hegemony” school which focuses on “social movements as engaged in hegemonic struggles” (Hensmans & van Bommel, 2018, p.4), including indepth studies of the discursive processes associated with challenging and transforming dominant hegemonies (e.g. Griggs & Howarth, 2013; Kenis, 2019; van Bommel & Spicer, 2011). In line with our CDAA perspective, we also echo Hensmans & van Bommel's (2018, p.9) call for greater attention to social movements and agonistic conceptions of politics. Recent work in this area highlights the potential for business school academics to become “public facilitators of passionate agonism (between researchers, students, activists, social movements, businesses and policy makers)” rather than functioning “as technocratic mouthpieces for neoliberal solutions” (Hensmans & van Bommel, 2020, pp.378–379; Parker, 2018).

In closing, we highlight Mouffe's (2018a, p.40) point that “despite their relegation by neoliberalism, democratic values still play a significant role in the political imaginary of our societies”. We hope this paper helps to stimulate accounting research and practices that contribute to re-establishing their centrality in both organizational and social life. Along with our interviewees, we consider the neoliberal consensus is under increasing pressure and that counter-accounting-social movement collaborations offer considerable potential in opening up possibilities for democratic contestation, active citizen engagement and progressive change.

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.

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Appendix 1. Interview topic guide

1. Introduction

- Purpose of the research/interview
- Background information on interviewee/SMO e.g. role of interviewee in SMO and social activism more generally; SMO activities, aims and objectives.

2. Corporate social and environmental accounting (CSEA) and CSR

- What do you understand by the terms “social and environmental accounting” and “corporate social responsibility”?
- What, if any, value do you see in CSEA and CSR initiatives?
- Do you perceive any issues with CSEA and CSR initiatives?

3. Counter-accounting practices

- In your view, why do social movements engage in counter-accounting?
- What benefits and/or disadvantages do you perceive as arising from counter-accounting?
- What connection, if any, do you see between counter-accounting and neoliberalism?
- What would an effective counter-account look like/achieve?
- What standards (e.g. completeness, objectivity) do you think should be applied to evaluate the quality of counter-accounts?
- To what extent are your counter-accounts research or evidence-based?
- What place, if any, do you see for the use of humor, emotion etc. in counter-accounts?
- Ask about impacts/effectiveness of specific counter-accounts, target audiences etc.

4. Nature of engagement/alliances

- When pursuing changes in business practices, who do you perceive is the primary target of counter-accounts and why? E.g. are they more likely to target the State in pursuit of legislative reforms and/or corporations/industries directly?
- The academic literature distinguishes between working cooperatively with corporations/State agencies (from the “inside”), and/or adversarially against them (from the “outside”) to achieve social change. What advantages/disadvantages do you see in these different approaches?
- What role, if any, do you see for counter-accounting in promoting dialogue with business and/or the State? In promoting broader public debate?
- How, if at all, do you see your work in relation to larger social movements (e.g. the anti/alt-globalization movement)? Is your organization involved in any coalitions or alliances?
- How has the availability of Internet technologies impacted social movements’ engagements and counter-accounting practices?

5. Closing

- Is there anything else you would like to add?

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