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Symbols in wood as a means of reciprocity: Accounting and social cohesion in pluralistic economies

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ABSTRACT

Neoliberalism rests on a fatalistic rhetoric about more perfect markets, individualistic calculus, and technologies for domination as crucial for the creation of financial value. This neglects any alternative ways of keeping people together, other than through markets, where the erosion of social cohesion is viewed as a natural effect of development. This neoliberal project has been holding accounting studies in a stranglehold, and there is a need for studies on how accounting can create social cohesion and make plural economies possible. This study's exploration contributes to the theory of relational accounting practices by building a deeper understanding of accounting's social function and the plurality of economies. Taking Graeber's revision of Mauss as its starting point, it elaborates on how social relations are created through accounting practices that give rise to different reciprocities that involve morals together with autonomy and democracy, and it also examines when accounting may dissolve such social cohesion. Based on an illustrative case of pre-industrial farmers' relational accounting practices in 18th- and 19th-century Sweden—consisting of notched wooden sticks used for balancing contributions and rights in the village—the study explains how accounting as a means of balanced reciprocity is important for social cohesion, having peacemaking functions, being important for democratic governance, teaching morality, and creating a sense of fairness. It emphasizes the relevance of Graeber's revision of Mauss for a deeper understanding of relational accounting practices in certain contexts and as a way to combat the fatalism of neoliberalism.

1. Introduction

Since 1980, neoliberal rhetoric has changed our society, nurturing the idea that development is only made possible by enhancing individualism, together with more and better markets. Building on neoclassical economics as well as utilitarianism, neoliberalism has dominated intellectual discussions and uses a rhetoric of fatalism, where it presents itself as the only form of development (Bourdieu & Wacquant, 2001). Neoliberalism has become an apparatus for creating hopelessness, among the vast majority of the world population, as it neglects any possible alternative future (Graeber, 2012a).

According to its critics, the neoliberal project is dissolving social values and collectives; it is “a program of the methodological destruction of collectives” (Bourdieu, 1998). It does this through the spread of calculative technologies and by relying on an accounting logic that is impersonal and disregards all values other than financial ones. Moreover, it is claimed that the neoliberal project has resulted in increasing income gaps, with ever more people living under the burden of debt, and with more violent criminality, the normalization of domination and injustice, and increasing isolation, and it has prevented people on the margins from enjoying

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society's give and take. In addition, trust in society seems to have dissolved (Annisette et al., 2017; Bourdieu & Wacquant, 2001; Chiapello, 2017; Graeber, 2012a; Lehman, Annisette, & Agyemang, 2016; Lehman, Hammond, & Agyemang, 2018; Piketty, 2020). Thus, there are reasons for reflecting on the possibilities of what actually may hold people together, how society can be sustained, and how relations and mutual interests in the community may be enhanced in order to counter the neoliberal agenda.

In the field of accounting, there have been specific calls for accounting studies that “can loosen the neoliberal stranglehold,” combat the fatalism of neoliberalism, and highlight its limitations (Chiapello, 2017, p. 60), together with critical accounting studies that explore how accounting is involved in creating social and economic wellbeing while nurturing values, such as democracy and autonomy, and acknowledging the needs of pluralistic economies and organizations (Dillard & Vinnari, 2017). This paper is written in response to these calls. It argues that a deeper understanding of the link between accounting and reciprocity is crucial for creating and maintaining social cohesion and as an antidote to neoliberalism.

As such, this study is positioned in the broader literature on accounting as a contextualized practice that has been important for a deeper understanding of the social function of accounting under different historical and social conditions (Hopwood, 1983; Cooper & Hopper, 1987; Roberts, 1991). More precisely, it is grounded in relational accounting practice, as conceptualized and highlighted as an interpretative frame by Constable and Kuasirikun (2018) that builds on Mauss (1925/2016) and argues for the importance of seeing accounting as a relational practice, especially when it comes to how accounting and exchanges—in different cultures and situations—depend on as well as shape different social relations, which, for example, in a Buddhist context may give rise to “a sense of normative obligation,” as well as collective value solidarity (Constable & Kuasirikun, 2018, p. 8). This relational accounting practice interpretative frame can be enriched by permutations of Mauss in different contexts and situations, and can contribute to an increased understanding of the possibilities inherent in a plurality of economies.

This article builds on an illustrated case of how accounting as a means of reciprocity underpinned social cohesion through detailed descriptions of how notched sticks became important for organizing the obligations and rights in farming communities in the northern part of Dalarna, Sweden, during the 18th and 19th centuries. The accounting sticks clarified who owed what to whom and were used to manage the annual balancing of debts (Forsberg, 2015, 2018). This accounting system was used in self-regulated villages and for other types of cooperation among farmers, but it was especially common in northern Dalarna, where, according to Erixon (1929), the old German tradition of dogmatically insisting on personal rights was enacted through the careful control and calculation of contributions and in the return of gifts. The culture in Dalarna—especially in the northern parts—has been considered a relic for ethnographers and cultural historians seeking to study older forms of organizing, and, according to some, it is a bridge to the prehistoric age (Gustavsson, 2014). The way these villages organized themselves in this area differed from other regions in Sweden and across Europe (de Moor, Shaw-Taylor, & Warde, 2002). Yet, they remind us of the many diverse examples of village organization, nurturing more or less egalitarian values throughout history and across the world (Graeber & Wengrow, 2021). Concepts such as egalitarianism and democracy are not seen here as formal and idealized concepts with roots in the French Revolution, but as relative and appearing in a multiplicity of forms in different places and at different times. While there are studies of how “egalitarian values,” such as autonomy, relational society, and the avoidance of hierarchical domination and inequality, appear in variations of democratic solutions (Shah, 2021), there is relatively little knowledge of how detailed accounting practices in such villages were linked to such egalitarian values. Therefore, this case of self-determining farmers with their notched sticks provides an opportunity to learn from the past and counter the fatalism of neoliberalism in the present.

To understand accounting in the specific context of pre-industrial northern Dalarna, Sweden, I have adopted Graeber's revision of Mauss, which emphasizes that, over time, in different societies—archaic as well as modern—different methods and arrangements have been developed regarding if and how a gift should be returned. An analysis of how variations in exchanges are linked to social relations needs to, according to Graeber, consider reciprocity, which involves different forms of accounting that specify what values are important, how these values are measured, and if and how balancing should be done. Moreover, different reciprocities involve different degrees of autonomy, solidarity, and possibilities for direct involvement in collective decision-making.

The research question is as follows: **How did the notched sticks—as an accounting technology—become important for reciprocity and social cohesion?**

2. Accounting research beyond the stranglehold of neoliberalism

On the one hand, the neoliberal stranglehold over accounting studies has hampered accounting research (Chiapello, 2017) due to its dependence on a rhetoric that takes, as its point of departure, myths about individualism and hierarchical domination as prerequisites for development (Graeber & Wengrow, 2018). On the other hand, in studies on pluralistic economies, such as in the (often overlapping) literature on the diversity of economies and alternative organizations, explorations have been undertaken into possible alternatives to neoliberalism. Examples include cooperatives, village communities, commons, and diverse non-profit or hybrid organizations (Bryer, 2014, 2018; Parker et al., 2014a).

Starting with relational accounting practice (Constable & Kuasirikun, 2018) and contributing with a deeper understanding of accounting's social function in certain contexts, through Graeber's revision of Graeber (2001, 2014), this article aims to make three contributions to the literature on accounting in pluralistic economies as well as to the broader literature on alternative organizations/societies and diverse economies. These contributions are discussed in the following sections.

2.1. Contribution to the accounting literature: Understanding pluralistic economies and accounting as a means of reciprocity

While diversified economies have been discussed in the broader economic literature, there are few studies on whether and when

diverse accounting solutions enhance variations in social cohesion. In the somewhat minor field of accounting in alternative organizations, some studies have indeed explored how accounting constitutes social relations, promotes autonomy and the possibilities of living a democratic way of life, and gives rise to variances in social relations (Bryer, 2014, 2018; Jayasinghe & Thomas, 2014). Studies on variations in economies and organizations are important because, as Bryer (2014, 2018) has pointed out, alternative organizations can give us a better understanding of how changes in accounting practices can create different social relations, and as such, they are important contributions to the accounting literature.

When it comes to the accounting literature, relatively few studies have concentrated on the relationship between accounting and reciprocity. For example, Constable and Kuasirikun (2018) emphasized how Mauss's theory of gifts increases our understanding of how accounting in different contexts can create different social relations and involve reciprocity. Furthermore, Ezzamel (2012) illustrates how accounting may create ordered reciprocity based on a historical Egyptian village study. Another example is Björklund-Larsen's (2018) study of balanced reciprocity, which is important to the functioning of the contemporary Swedish tax system. There are also studies that have helped us move away from fatalistic understandings of governance and markets by illustrating how different forms of accounting technologies make emancipation and alternative governance possible that avoid domination via processes of financialization and hierarchical control (Alawattage & Wickramasinghe, 2009; Alawatte, Wickramasinghe, Tsamenyi, & Uddin, 2017). And, Martinez and Himick (in press) argues that by exploring the emancipatory role of accounting in alternative organizations we can learn about how accounting make possible self-organizing as well as anti-hierarchical collectives. Moreover, Scobi, Lee, and Smyth (in press) stressing the need for investigating alternatives that has been ignored by academic research, especially when it comes to how accountability from below creates self-determination and reciprocal relations.

From a broader perspective, studies on pro-social accounting highlight how mutual engagement and reciprocal recognition can be strengthened, and they open up the discussion on what and how things should be valued (Bassnett, Frandsen, & Hoskin, 2018; Basu, Kirk, & Waymire, 2009; Ezzamel, 2012; Ezzamel & Hoskin, 2002; Hopwood, 1983; Jacobs & Kemp, 2002; Joseph, 2014; Justesen & Mouritsen, 2011; Roberts, 1991; Walker, 2016), yet none of these studies focused on the connection between accounting, reciprocity, and social cohesion.

An increased understanding of accounting's pro-social function in diverse settings is relevant, for example, in communities and villages, as there are relatively few studies concentrating on domains outside of business, financial logics, and hierarchical domination (Alawattage & Wickramasinghe, 2009; Chiapello, 2017; Diab, 2021; Jacobs & Walker, 2004; Jayasinghe & Wickramasinghe, 2007, 2011). Diab (2021), for instance, points out the gap in studies on accounting in villages and rural communities, where accounting appears in the context of traditional institutions, informal everyday accounts, families, and tribes that form a community. In these settings, accounting's function is not about domination, but is instead about harmonizing and creating mutual interest. Moreover, there are few studies on accounting for the common good and how accounting makes the sustainable self-governance of the commons possible (Forsberg, 2018; Lana-Berasain, 2017; Pesci, Costa, & Andreas, 2020). These studies have made important contributions to accounting's social function in diverse economies, but again, in terms of how accounting is linked to reciprocity, it is possible to make a further contribution to this literature by deepening our understanding of accounting practices involving reciprocity and social cohesion and, consequently, by increasing our understanding of the possibilities arising from different economies and the social relations they involve.

2.2. Contribution to the general economic literature on diversified economies: Neglecting accounting's social functions

Another contribution relates to the gap in the broader economic literature, where the importance of accounting's social function has generally been overlooked, as pointed out previously by Bryer (2014, 2018) and Jayasinghe and Thomas (2014). However, Mauss's gift theory has been used in relational practice studies that emphasize how morality and different values appear in diverse economies and alternative organizations (Barthold, Dunne, & Harvie, 2018; Gibson-Graham, Cameron, & Healy, 2013; Parker & Parker, 2017). There has been an increasing interest in alternative organizations and diverse economies in the last few decades as counter-movements to the neoliberal project, which views individualism as the only alternative while neglecting or downsizing social cohesion built on what is good for the collective and what creates social bonds, such as feeling safe, being proud of one's community, enjoying democracy, having meaningful work, caring for others, experiencing solidarity and fairness, and nurturing sustainability (Green & Janmaat, 2012; Bryer, 2014; 2018; Gibson-Graham, Cameron, & Healy, 2013; Parker & Parker, 2017; Zanon, Contu, Healy, & Mir, 2017). It is also the case, as stated above, that accounting's social function is generally disregarded in this body of literature.

In terms of social cohesion, which relies on alternative principles of organizing the commons literature, following Ostrom (1990) is highly relevant, as the possibilities for self-governance together with the potential for sustainable care and the fair usage of commons are evidenced. Studies on the commons highlight that shared feelings or identities are not claimed to be as important as institutional solutions for hindering free-riding. A common thread in these works has been the importance of linking benefits to those who contribute and care, and hindering free-riding (Bauwens & Niaros, 2017; Berge & McKean, 2015), but also that the self-governance of commons can be a preferred way of life (Sandström, Ekman, & Lindholm, 2017). The successful linkage between contributions and what one receives can be said to create social cohesion together with arrangements that make people act based on what is best for the collective instead of acting according to their individualistic rationale, which is enhanced by arrangements of fairness (Agrawal, 2008; Beitzl, 2011; Forsberg, 2018; Ntuli & Muchapondwa, 2018). Unfortunately, again, the importance of accounting is generally neglected in the literature on diverse economies and alternative organizations, although there is a debate about the function of monies and equivalents in this literature, as clarified below.

2.3. Contributing with a deeper understanding of how accounting affects social cohesion based on Graeber's revision of Mauss

The third contribution overlaps the two previous ones and explores how Graeber's revision of Mauss is important for accounting studies in two senses: (a) it makes a deeper understanding possible regarding how diverse accounting is involved in variations of reciprocity and gives rise to different forms of social cohesion, and (b) it contributes to the debate on the function of monies or equivalents for reciprocity and possible social cohesion. While point (a) has been discussed above, point (b) will be outlined below.

A central feature of pluralistic economies is the possibility of sustaining diversity, alternative values, and social relations, and there are various ways in which the exchange of work and services is considered important (Gibson-Graham, 2008; Gibson-Graham, Cameron, & Healy, 2013; Zanoni, Contu, Healy, & Mir, 2017). Regarding the question of whether diverse economies should rely on accounting systems involving measures of money, two opposing viewpoints have emerged (Bollier, 2017). The first is that alternatives to neoliberalism must involve demonetization, and that avoiding domination and individualism is only possible when value measurements—such as equivalents and money—are disregarded. In studies on alternative organizations (Parker, Cheney, Fournier, & Land, 2014a, 2014b), several examples illustrate that organizing is based on mutual help, where people help each other when needed, without keeping a record of who is in debt to whom. Other examples of traditional village organizing, social movements, ecovillages, farming villages, and communities are claimed to be built around specific identities, such as vegetarianism, religious ideas (Parker, Cheney, Fournier, & Land, 2014b), or a communal culture (de Gues, 2014). Contemporary examples are ecovillages built around sustainable or green eating habits, technology, and buildings (Pitzer, 2014).

The other viewpoint is that alternative economies are possible through the support of community currencies as part of alternative accounting (cf. Bryer, 2014, 2018). Accordingly, calculative practices can be turned into something that supports personal responsibility and a fair society. In such cases, accounting technology may be persuasive, performative, and constitutive of social relations (Basu et al., 2009; Bryer, 2014, 2018; Ezzamel, 2012; Forsberg, 2018; Joseph, 2014; Justesen & Mouritsen, 2011; Lana-Berasain, 2017). Accounting may function as a memory device, involving token systems for keeping records of peoples' work times and thereby facilitating exchange systems and creating reciprocal relations (Bryer, 2014, 2018; Jayasinghe & Thomas, 2014). Another example is how members in networks keep records of each other's contributions through local currencies and use accounting to ensure that members are in balance before they leave the network. Such local accounting inventions may facilitate diversity, new relationships, and direct democracy (Dale, 2014; Ganesh & Zoller, 2014; Meyer & Hudon, 2017; North, 2014; Ossewaarde & Reijers, 2017; Barinaga, 2019). Conversely, community currencies may produce unfair social relations (Meyer & Hudon, 2017), and systems for debt records may have negative effects if they make people feel the burden of indebtedness (North, 2014). The point I will explore, based on Graeber's revision of Mauss, is how accounting—as linked to reciprocity—and social relations contribute to this debate, and thus advance a deeper understanding of when and how accounting with equivalents may dissolve or enhance social cohesion.

Considering the literature on pluralistic economies, such as diversified economies and alternative organizations, together with Graeber's revision of Mauss, the following argument can be made as a tentative answer to the research question of how accounting became important for reciprocity and social cohesion. Accounting as a means of reciprocity is crucial for understanding accounting's social function. In the next section, this argument will be developed to include how variations in reciprocity are related to variations in accounting.

3. Theory: Graeber's revision of Mauss as a foundation for studying accounting as a means of reciprocity and social cohesion

3.1. Mauss and relational practice

Mauss, a French sociologist, is known for his book from 1925 on gifts (Mauss, 1925/2016). He argued that greed and selfishness are not normal human behavior—as assumed in the economic theory that legitimizes free-market capitalism (and is nurtured today through the rhetoric of neoliberalism). Instead, there are other kinds of reciprocities that have dominated human exchanges, such as reciprocities based on gift giving, that are not only found in distant places in the non-Western world.

For example, in Scandinavian culture, historically, there have been reciprocal systems in which gifts are expected to be repaid. Based on the Icelandic sagas, Gurevich (1992)—inspired by Mauss (1925/2016)—claims that there is evidence of the rule of "obligatory compensation" for a gift and that Scandinavian people did not want to accept gifts without repayment because they did not want to risk their autonomy: "[A] gift which was not compensated for by another of equal value would make the recipient dependent on the donor and that this dependence would humiliate and endanger his honour, freedom and his life" (Gurevich, 1992, p. 179). The fact that giving a gift of equal value in return is important in Scandinavian culture is expressed in Norwegian medieval law—the *Gulating*—which states that "a gift is not recompensed if it is not returned with an equivalent" (Gurevich, 1992, p. 186). Today, in Sweden, this principle of balancing gifts and recompense can be seen in the relationship between taxpayers and the state, wherein taxpayers have relatively high expectations that they will get something in return for the taxes they pay (Björklund-Larsen, 2018).

As will be illustrated below, the farmers' organizing in northern Dalarna involved reciprocity that differed from exchange systems where gifts are not returned, as in the case of the neoliberal project, where individuals take as much as possible and give as little as possible, but also from cases of centralized and hierarchical state organizing that lack reciprocal relations between the state and its citizens. Instead, it was a reciprocal system that formed cooperation among villagers. These kinds of carefully arranged reciprocal systems, where giving and receiving were always remembered and patterns of plight made it impossible not to fulfill obligations without suffering in the future, have been described by Malinowski (1921). The difference is that among the farmers in northern Dalarna, contributions were recorded in an accounting system, and the debts were usually balanced annually. It was not a system of

“pure giving” without the expectation of receiving something in return, and it was certainly not without an awareness of what different people had received and given.

The question that was central to Mauss was, “What force is there in the thing one gives that compels the recipient to return it?” (Mauss, 1925/2016, p. 58). The answer for him was that it was something of the giver attached to the gift that strived to come back to the giver. Additionally, there were three obligations: to give, receive, and return the gift. Gifts were given to create relations, to shape contracts, and to refuse to receive a gift would be to declare war. This constant exchange of persons and things created and stabilized social relations. Thus, the theory of gifts is about how different contracts and institutions (institutions of total prestation) lie behind exchanges, but also how exchanges are crucial for the social fabric of society.

Reciprocity was the central theme when Mauss (1925/2016) explored the gift system as a “system of contractual gifts” with “absolute obligations to reciprocate” (Mauss, 1925/2016, p. 66). The unfulfillment of such an obligation meant that people would lose their rights, honor, or prestige. These obligations are social bonds that arise when someone receives a gift and continue until the gift is fully repaid. And then new gift cycles start all over again. Contracts and exchanges are often made by moral persons, which could be the clan or families (Mauss, 1925/2016)—not necessarily individuals, as neoliberal economics sees it.

Mauss searched for the origins of gift systems in archaic societies with the aim of finding alternatives to the, in his time, spreading belief in the economic system as depending on individuals maximizing their utility. Mauss pointed out that these archaic exchange systems had survived, and exist even today, as contracts that we do not think of but that are more important than we may believe. In *The Gift*, Mauss kept the discussion on the problems with capitalism and possible alternative economies rather brief. The explanation for this is, according to Hart (2014, p. 40), that Mauss decided to leave out “any extended discussion of the morality and economic organization of capitalist societies”—even if he, in his political life, was highly involved in such discussions. This is something that Graeber (2001) elaborates on in his revision of Mauss.

3.2. Revisions of Mauss

There are several different opinions and revisions of Mauss’s work, *The Gift*, especially when it comes to how *The Gift* challenges our views on capitalistic relations and during the domination of contemporary neoliberalism.

One of many contextualizations of Mauss is offered by Constable and Kuasirikun (2018), who, in their revision, demonstrate that Mauss’s idea that a gift has something of the giver attached to it—which they explained is caused by total prestations—that strives to return to the giver is not only applicable to archaic societies but is also relevant for 21st-century Thailand. They emphasize how the cultural context is important for understanding gifts, and point out that in the special Buddhist context, exchanges cannot be explained by balancing with equivalence or return gifts, as otherwise seems to be the case, especially in the Western world. They emphasize that in Thailand, gifts create social cohesion by making it possible “to realize Buddhist mindfulness/self-ness, moral balance and ‘sufficiency’” (Constable & Kuasirikun, 2018, p. 19). The giver does not receive equivalents but normative merit in return, and gifts can create social cohesion in the form of relational practice, and, as such, it offers a platform that invites more studies and revisions for gifts and the social function of accounting based on different cases in different settings.

In this article, to achieve a deeper understanding of the importance of the specific accounting system of notched sticks in farming villages—in the special context of northern Dalarna, Sweden, during the later 18th and first part of the 19th centuries—I will examine Graeber’s revision of Mauss. This revision opens up discussions on and imaginings of the possible alternatives to neoliberalism, and highlights the role of accounting in this endeavor. Consequently, Graeber argues, it is not always the most relevant aspect that something of the giver is connected to the thing given—which may be a valid explanation of obligations to return gifts in the context of archaic societies (and contemporary Thailand, as argued for by Constable and Kuasirikun (2018)). Instead, it is the complex arrangements of institutions and agreements that involve different forms of contract that lie behind different social relations that are important. What is special about Graeber’s reading of *The Gift* (Mauss, 1925/2016) is that it involves Mauss’s political work and ideas about morality and the possibilities of what, in this article, are described as diverse economies and alternative organizations—for example, social insurance and cooperatives that exist in capitalistic societies. In this way, Graeber continues where Mauss ended *The Gift*, as he extrapolates on what Mauss could have written if he had linked *The Gift* to discussions on the possibilities of alternative exchange systems in contemporary capitalistic societies and today’s neoliberal domination.

In the subsections below, I will outline Graeber’s revision of Mauss by building on the following themes: Mauss offers a foundation beyond the neoliberal myth about money making barter possible (3.3); depending on what kind of accounting is involved in exchanges, there will be variances in reciprocities that involve different degrees of autonomy and solidarity (3.4); and there are always risks that equivalents will dissolve social cohesion (3.5). This is followed by a discussion about accounting’s possible peacemaking function—that is, accounting’s possibilities for supporting social cohesion (3.6).

3.3. Credit gaps and social relations as ways around the fatalism of neoliberalism

Central to Mauss’s argument about exchanges creating social relations—and that such relations are prerequisites for future exchanges as well—is that bartering always involves a time lag (Mauss, 1925/2016). Revisionists of Mauss, such as Graeber and Wengrow (Graeber, 2012a; Graeber & Wengrow, 2018), have taken this line of reasoning further by arguing that the manifold strategies and credit systems—that are developed to overcome the time lag between when a gift is given and when balancing takes place—are crucial when exploring pluralistic economies and the social relations they involve, and, thus, are crucial for combating the fatalistic neoliberal logic.

Accordingly, this fatalistic neoliberal logic is founded on the following myth: In the beginning, barter existed in the sense that

individuals exchanged one thing for another without any delay. From this, institutions, and technologies—such as money—are claimed to have been developed in a logical chain with the function of facilitating such bartering, leading to today's neoliberal project of financialization (Graeber, 2012a; Graeber & Wengrow, 2018). In this way, money has come to be viewed “as the very foundation of human society” (Graeber, 2012a, p. 24). Accordingly, supporting ongoing good relations is not needed when exchanges take place without a time lag, and the only trust that is important is in the value of money. This myth was the foundation of Adam Smith's argument that economics has its own laws and principles, that it is a practice that takes place without morals and politics, and that governments should avoid intervening in the economy (Graeber, 2012a). And, one can add, it appears in today's neoliberal project where accounting is central when creating a financial market that makes capital flow to where the financial return is at its best, while neglecting all values other than financial ones.

According to neoliberal logic, societies built on social cohesion factors other than individualism were only possible in small groups of hunter-gatherers. This social cohesion between hunters is claimed to have been reduced as the first cities were established and the first steps toward civilization were taken. Instead, according to the neoliberal myth, civilization became possible through domination, an elite ruling class, hierarchies, and inequality. Hence, the use of the term “uncivilized” for those societies that do not play the neoliberal way. As such, the neoliberal myth points to self-interest and the accumulation of resources, together with the centralization of power, as necessary for development (Graeber & Wengrow, 2018). Yet, today's domination of the neoliberal way has brought an expansion of financial institutions that seem to be very occupied with innovations of credit solutions, and—according to Graeber (2012a)—accounting technologies that create and specify debt relations and involve domination and subordination have become elementary in the spread of the neoliberal project.

Thus, Mauss's revisionists (Graeber, 2012a; Graeber & Wengrow, 2018) have countered this neoliberal myth by claiming that barter, without delay, never existed. Exchanges always involved a time lag, which made it important to create relations and contracts before exchanges could take place. Many different credit systems and variations of exchange systems involving different value units and accounting systems have been developed to make barter with a time lag possible. According to this perspective, what makes bartering possible is not necessarily individualism (or that individuals may be altruistic), but the ongoing creation of social relations that involve institutions and technologies that support values that only appear in social relations, such as the feeling of being obliged to pay back gifts, the joy of giving gifts, nurturing social relations and trust (Graeber, 2012a).

Mauss's foundational work has been considered a missed opportunity in economics (Cedrini & Marchionatti, 2017; Cedrini et al., 2020) when it comes to acknowledging the diversity of economic practices that involve a complex mix of freedom and obligations that ensure social cohesion, and make ongoing exchanges possible. Accordingly, the economy is not something that exists outside moral and social practices. This departure corresponds with the perspective of relational accounting practice (Constable & Kuasirikun, 2018), according to which an understanding of accounting's social function necessitates analyses of how relations and obligations are created, considerations of social complexity and morality, and an understanding of what creates stability and expectations regarding the specific behaviors of others—and the agency that such relations have has too often been sidestepped in accounting research. Yet Mauss's broader foundation needs to be contextualized when dealing with different cases of exchange systems. What is of note regarding Graeber's revision of Mauss is that it helps us understand variations in reciprocal systems, such as the one that appears in the Scandinavian context where gifts should be repaid with equivalents, where debts should be cleared because of autonomy, and how accounting became important for this.

3.4. Graeber's revision of Mauss: Different reciprocities underpin different forms of social cohesion

While Mauss's starting point was to explore why gifts always seemed to be returned, Graeber's revision lays the groundwork for the analysis of more diverse and complex exchange (with a time lag) systems, based on various reciprocities and involving different forms of social cohesion. On the basis that all gifts—at least in some exchange systems—do not seem to give rise to reciprocation, or even that balancing sometimes does not take place at all, Graeber argued for the importance of asking questions about gifts, such as: “When do they have to be repaid? What kinds of gifts? In what circumstances? What exactly counts as repayment?” (Graeber, 2001, p. 217).

Graeber's revision of Mauss goes further when illustrating the diversity of reciprocities than Sahlins (1972), who, with inspiration from Mauss, developed his famous typology of reciprocities based on social distance, where close kin tends to have generalized reciprocity, while more distant relationships involve more balanced and negative reciprocity. On the one hand, generalized reciprocity includes pure gifts, hospitality, generosity, and kinship—where goods move in one direction—and this continues even if the receiver does not reciprocate. On the other hand, mutual obligations may arise in a generalized reciprocal gift economy. Even if no return of a gift is expected or directly calculated, there may still be obligations and expectations for mutual help. Balanced reciprocity (Sahlins, 1972) involves exchange and barter with delay and monies, and it is less personal and more economic than generalized reciprocity. This type of reciprocity is said to take place among people outside the extended family who have a feeling of obligation to help each other and who seek to return gifts of equivalent value as soon as possible. In this way, the relationship may dissolve when the receiver returns the gift—when the imbalance is balanced. (For Mauss (1925/2016), who assumed that new cycles of gift giving start all over again and that exchanges always create relations, statements such as “balancing with equivalents always ends relations” would not be valid as a general statement.) Negative reciprocity (Sahlins, 1972) can be described as an attempt to get something without any contribution, as in cases of bargaining and theft. This is the most impersonal type of exchange and is considered to be common with more distant parties.

Instead of using the topology based on social distance, as suggested by Sahlins (1972), Graeber argues for an analysis of what keeps people together based on the complexity and multiple exchange systems lying behind diversities of reciprocities, which involve different kinds of values and several different methods for making sure a gift is repaid and various ways of balancing. When making

such an analysis, debt—defined as what has not yet been reciprocated—is crucial, because debt is linked to different degrees of autonomy. The individual in debt has less autonomy, while the one who has paid back the debt has retained his or her autonomy (Graeber, 2001, 2012a, 2014). As such, variations in reciprocities can be illustrated by questions such as: What it is that is considered to have value? Are equivalents involved? What gifts need to be paid back and when? And what is counted as a return gift? (Graeber, 2001). These questions are the key to understanding the link between accounting technologies and reciprocity. Accounting technologies specify what has value, keep records of debts and repayments through certain units of value, and involve contracts or agreements for when and how debts can be balanced. As such, accounting technologies specify debts and involve different methods of balancing that give rise to different degrees of autonomy.

Taking as the point of departure exchanges involving a time lag, as emphasized by Mauss, Graeber goes on to explore how such exchanges give rise to imbalances and thus always involve debt. Debt may involve social relations, such as power, domination, and hierarchy, at least until balancing has taken place. The receiver is subordinated until the gift is required and may therefore seek to pay back the gift as soon as possible to avoid being subordinated or owing a “shameful” debt to society—as having debts to others can be interpreted as a sign of a person’s inability to fulfill their obligations. On the other hand, the giver may have strategies for making it difficult for the receiver to pay back in order to legitimize the hierarchy and violence, as retribution and for keeping the borrower in a subordinated position (Graeber, 2001, 2012a).

When the degree of autonomy is brought into the analysis of reciprocity, it becomes especially meaningful to highlight how and if debts can be completely cleared, because this has consequences for social relations. According to Graeber (2001), balancing is often about creating minimal feelings of obligation and dependency. Therefore, if a gift is returned with an equivalent gift, obligations are canceled, and the relationship between the giver and receiver ends—and the receiver regains autonomy—which is what Graeber refers to as closed reciprocity (Graeber, 2001). In such cases, the burden of indebtedness is gone, yet at the same time, in cases when mutual debts underpin social cohesion—as when small favors and gifts are given as signs of a willingness to provide future support—social relations are closed at the same time as the gift is returned with equivalents (Graeber, 2001).

In this way, analyzing reciprocity based on whether exchanges of gifts with a time lag are open or closed, or some variation in between, helps explain variations in social cohesion in different economies, as well as making possible an analysis of accounting’s social function. Accordingly, with social cohesion, underpinned by reciprocity that is not closed—as is often the case with clans, families, or other networks of individuals—every-one helps each other when needed without keeping records of who gives and who receives. Instead, the giver knows that if one helps someone in need, one will receive help when needed at another time—therefore, balancing is more or less involved in the long run, but never with equivalency. No accounts are needed because the relationships are assumed to be ongoing—the time lag of credits are not closed but open (Graeber, 2012a). In such cases, the return of a gift is not based on equal value but depends more on the receiver’s needs in a specific situation, and mutual indebtedness arises because of unbalanced giving. Thus, being indebted to others—and making sure that they are indebted to you—is a way to sustain and stabilize society. (Graeber, 2012a).

On the other hand, accounting with equivalences that make balancing possible cancels out mutual indebtedness, and, as a consequence, it also dissolves social cohesion based on unclosed mutual debts. In such cases, if someone begins accounting for gifts that have been received and given, others may be offended and interpret this as a sign that the person intends to end the social relationship (Graeber, 2014). For example, when tribes have agreed to bury each other’s dead, social relations are created through mutual commitments, and therefore it would be absurd to involve accounting, such as in a case where someone reasons as follows: “Last year, we buried five of your dead, but you only buried two of ours” (Graeber, 2012a, p. 99). As will be illustrated in the empirical section, this is exactly what was going on in Dalarna, which depended on social cohesion that was underpinned by an exchange system based on accounting for every-one’s contribution and for what every-one received in return. In addition, as will be discussed later, balancing with equivalents may not always end relations, but is about a special form of social cohesion.

3.5. Graeber’s revision of Mauss: Social cohesion and risks with using equivalents

In line with Graeber’s reasoning that unbalanced/unclosed gifts create social ties, is Sahlins’ suggestion that societies would not be stable without mutual indebtedness and that “balanced reciprocity is not the prevalent form of exchange. A question might even be raised about the stability of balanced reciprocity. Balanced exchange may tend toward self-liquidation” (Sahlins, 1972, p. 223). In this way, for Graeber and Sahlins, it is possible that balanced reciprocity dissolves social cohesion of the kind that arises from mutual indebtedness. Then again, Sahlins also points out the potential of balanced reciprocity for creating peace, as will be outlined in the following section. Graeber, on the other hand, tends to warn against the bad consequences of using equivalents to close debts.

For example, in the context of village organizing, there is a potential risk of the “reduction of all social relations to any sort of objective calculus” (Graeber, 2001, p. 163). A token, money, or a calculative technology may become a goal in itself instead of a medium for making an exchange, fair distribution, or peace possible. In such cases, where different values are replaced by a certain equivalent, calculations become the origin of the value instead of the medium. When mutual debts that comprise a plurality of values are viewed as debts that can be paid back with equivalents, there is a risk of violence and oppression if someone lacks the ability to pay back.

It is against this background that Graeber gives a warning—society must not be replaced by any calculation (Graeber, 2001, 2012b). In this sense, society is the same as the audience; it contains people who seek different values and ongoing talks about what is important to them, as well as what is good for the continuation of the community. Moreover, it is only in society—often in front of an audience—that many values can be realized; that is, being a good parent, a good friend, or a good member of society who contributes to the community, or having fun together.

In Graeber's revision of Mauss, accounting with equivalents is most often discussed as involving the risk of dissolving society (and social cohesion arising from non-closed reciprocities). When Graeber (2012b) speaks about social currencies (used for "transforming social relations" or "resolving conflicts"), it is made clear that these are not equivalents used for closing debts. This negative picture of equivalents, which often appears in Graeber's texts, is in line with warnings that social cohesion, based on the strong principle of balancing, as in contemporary Scandinavian culture, may have a negative side. Social trust may be disturbed when people become stuck in debt because such debt relations increase feelings of dependency, such as a loss of autonomy, create shame, and often lead to increased hierarchical power (Barker, 2018). For example, being in debt or feeling that one cannot reciprocate the help received may, in Scandinavian culture, lead to "feelings of indebtedness, dependency, incompetence to cope with life challenges, shame, decreased self-worth, and anger and seemed to have a negative influence on people's health" (Fyrand, 2010, p. 6). In such cases, the foundation of social cohesion is not found in hierarchies and independencies, but in obligations and interdependence that are aligned with balanced reciprocity (Barker, 2018). Moreover, a society with social cohesion where balanced reciprocity dominates may involve risk because the one in debt—or in need of help—is considered untrustworthy. Therefore, cultures such as Scandinavian ones may be uncomfortable with rights that are not balanced with obligations, as has been claimed to be the case in Sweden's contemporary welfare state in relation to immigration (Barker, 2018).

As pointed out by Green (2020), even if there is a clear "mismatch" between Sahlins' typology of reciprocities and Graeber's more complex view on reciprocities that brings different technologies into the analysis for balancing with equivalents, one needs to avoid the misunderstanding that Graeber did claim that accounting technologies always end relations or always lead to negative reciprocity and create inequalities. As suggested by Green (2020), an archaeologist applying Graeber's revision of Mauss, accounting technologies "serve ongoing relations between different social groups that can be either extractive or balanced" (Green, 2020, p. 4). Accordingly, accounting technologies may help create ongoing relative egalitarian relations by picturing exchanges as fair, but those very same accounting technologies may also create and sustain unequal exchanges by disguising unfair hierarchical relations.

Moreover, Graeber and Wengrow (2021) highlighted several examples of long-lasting egalitarian village organizing that involved different variances in accounting used for balancing and diverse social relations. Thus, it is important to note that when Graeber speaks about closed reciprocity that ends relations, it is often in the person-to-person context, where, for example, they meet at a market and are involved in more or less economic or commercial exchanges. Additionally, it is not necessarily the case that closed reciprocity in the context of village organizing with certain ceremonies and annual meetings results in no new exchange cycles.

Thus, from Graeber's perspective, it is important to involve accounting technologies (or a lack thereof), especially questions about how equivalents are used when balancing, to understand the plurality of economies, and to be able to discuss the possibilities of more human alternative economies. As Graeber placed more emphasis on analyzing how accounting technologies may dissolve social cohesion based on ongoing relations instead of analyzing how accounting may support an egalitarian society, there is a possible contribution to be made in terms of how such technologies may be important for keeping society together—an analysis that Graeber could have developed more than he did.

3.6. *When balanced reciprocity creates social cohesion and facilitates future exchanges*

This section aims to open up a discussion on the multifaceted social functions of accounting as a complement to Graeber, which may be valid when trying to understand reciprocity and social cohesion in certain types of village organizing, and to add to the previously mentioned debate about whether the function of money or equivalents may create social cohesion.

Regarding the gift economy, as pictured by Mauss, it has been noted that he saw in gift giving a path away from war and violence. Thus, gifts have social consequences and create mutual relations and peace (Sahlins, 1972). Gifts can create peace thanks to the emergence of equivalence, as signs of previous acts of self-interest are left behind, and mutual benefit is what matters. Additionally, instead of having equal value, there may be a reasonable level of over-reciprocating as a way to guarantee that no one is left feeling that they have received less than they have given (Sahlins, 1972).

Others have suggested that it is possible to avoid a situation where more and more people aim to maximize their self-utility—rather than what is good for what the group shares—through the introduction of diverse institutional rules and the use of accounting technologies. There are theories of commons in which institutions (Agrawal, 2001) and accounting technologies (Forsberg, 2018) solve possible social dilemmas that arise when individuals may act based on their limited individual rationality instead of on what is best for the collective. Accordingly, social cohesion may dissolve when people believe that others will not contribute—as when individuals believe others will act based on individual rationality. Holmberg and Rothstein (2020) define such a situation as a "social trap" that may be avoided by institutions and governance that is fair, trustworthy, democratic, honest, and uncorrupted. Consequently, fair and trustworthy institutions make peace and future collaborations and agreements on local institutional arrangements possible (Holmberg & Rothstein, 2020; Rothstein & Stolle, 2008). Thus, if one assumes that accounting is integrated into institutions, accounting can be considered to have an important role in establishing institutional arrangements that may benefit reciprocity based on the principle of balancing.

Björklund-Larsen (2018), who studied the contemporary Swedish tax system, has taken this line of reasoning one step further when arguing, from the perspective of Mauss, that accounting for balanced reciprocity explains why Swedes are relatively willing to pay taxes. She illustrates how complicated reciprocal relations can be when it comes to how people, in practice, adopt the balancing principle. The taxpayer pays taxes as long as he or she believes that this gift will be repaid by the government and that there will be some kind of balance. Yet, this social cohesion may be disturbed in cases where there are feelings of unfairness, such as when someone feels that he or she paid too much in relation to what he or she received from the government or in comparison with others' contributions. This balance also involves considerations about whether others are receiving help or are being treated fairly. People may

start to cheat in order to avoid paying taxes because they have low trust in exchanges being dominated by balanced reciprocity. This speaks for the importance of (what I in this article refer to as accounting's peacemaking functions) better accounts of whether others pay tax and how much tax other citizens pay, as well as accounting for what the government gives back to society. This tax system is also important as an example of how successful balanced exchanges give rise to relations that facilitate future exchanges by creating a sense of fairness (Björklund-Larsen, 2018).

Accounting may also create peace through the settling of accounts. Reciprocity involves not only gifts, but also debts arising from sins and trespassing. As Atwood (2008) and Graeber (2012a) emphasize, reciprocity means that debts arise when something creates an imbalance. Such debts can be caused either by a gift or a sin that puts the trespasser in debt to society or to another person. In such cases, a gift needs to be returned, and a sin requires atonement or payback (Atwood, 2008; Graeber, 2012a). Using money or accounts when measuring debt makes it possible for a criminal to make some form of payback and be taken back into society again. This can be compared with another way of resolving such an imbalance, which can be viewed as a typically male solution: The farmers would meet once a year and drink and fight until all conflicts were, if not balanced, somehow resolved by violence (EU.38550).¹ In this sense, using accounting methods that make balancing possible can be seen as a more civilized alternative to violence and as having a peacemaking function.

For Mauss, peacemaking functions were crucial for the establishment of social cohesion, which needed to be in place before exchanges took place. When there is social cohesion, as in the form of peace and trust in which others will reciprocate, mutual exchanges can take place, and happiness arises when people sit down as equals around common goods. Such peace is possible when conflicts, individual isolation, feelings of mistrust, or unfairness can be opposed, and when groups and inter-groups have "been able to stabilize their relationships, to give, to receive and finally to reciprocate" (Mauss, 1925/2016, p. 197). Yet, in cases where individualistic calculations prevail, social cohesion is dissolved. In such cases, peacemaking gestures are important, together with systems for re-compensability for re-establishing peace.

It has also been suggested by Baba (1999) that when someone agrees to share information about what is given and received, such voluntary sharing of information can be seen as a form of giving that could break a cycle of negative reciprocity that only intensifies when more people see and believe that others are trying to take as much as possible and contribute as little as possible. It is also important to note that increasing one's control over others through control technologies could give rise to feelings of mistrust and thus facilitate cycles of negative reciprocity.

Social cohesion may also be underpinned by balanced reciprocity that originates from ordered social relations and is maintained by inscriptions and value equivalents (Ezzamel, 2012). In such cases, failure to reciprocate prohibits future economic relations and social interactions, and vice versa; success in reciprocating a gift with another gift of an exactly calculated equal value increases the possibilities for future interactions. Thus, in such cases, it is the successful balancing of debts that holds people together. In order to prevent the closing of debts from ending relations and instead making sure that a new cycle of gift-receiving-returning starts, the institutional context is important, which is in line with Mauss (1925/2016), emphasizing the importance of stabilizing relations in order to facilitate exchanges.

Thus, if and how accounting technologies support social cohesion, such as in relatively egalitarian societies, seems to be a question about the features of such technologies, as well as the context.

4. Methods

4.1. Research material: Notched sticks in archives

To illustrate through deep and detailed descriptions how accounting became important for social cohesion—in the form of notched sticks that the farmers of northern Dalarna, Sweden, used during the 18th and 19th centuries—this study explored materials from the collections and archives of the Nordic Museum in Stockholm, Sweden. This study concentrated on objects such as notched sticks, information from ethnological village investigations, and questionnaires about village organization. The materials used to reach a deeper understanding of the sticks in their context originated in the 19th century and were collected at the turn of the 20th century by ethnologists working at the Nordic Museum. This was a time when the Museum intensified its efforts to collect materials representing the older cultures of people in the countryside (Gustavsson, 2014). The materials in the Nordic Museum are richer for the geographic area of northern Dalarna, where traditional forms of village organization survived longer than in other areas.

This study used the Nordic Museum's collection of sticks used for village organizing, which included around 1,300 items. Most of these came from Dalarna, but sticks were also received from other parts of Sweden, since the practice of accounting with notched sticks was widespread and appeared with some variations. This provides a richer picture of how such sticks were used in the past. The Museum's catalog includes links to the information attached to the objects when they were submitted to the Museum. Often, the people submitting the objects had recorded this information, and sticks with more information were more important to the study than those with less information. The objects and accompanying information were labeled NM (for the Nordic Museum), followed by a number.

In addition to the artifacts, the Nordic Museum has an archive documenting older forms of village organizing that have been important for this study, since this material contains descriptions of notched sticks and a deeper understanding of the context. What was especially informative for this study were the questionnaires that were sent to villages across Sweden from 1910 to 1940.

¹ EU.38550, pp. 306–333. (EU followed by a number is used by the Nordic Museum as an index system for sorting documents collected by their ethnological investigations division. This is outlined in the methods section.)

Informants could be people on the village board, teachers, priests, or anyone else who had something to report. At the time, it was often older people, for example, born in the 1840s, who shared their memories about village organizing. The material was frequently collected by employees from the Museum who traveled to different villages and collected information reflected in the questionnaires. This material was collected and kept in 27 capsules—or bins—containing folders and boxes (and is referred to as EU, followed by the identifying number). Working with these materials—*anecdotes, personal reflections, descriptions of how village meetings worked in the 18th and 19th centuries, and different types of sticks mentioned in these materials, along with examples of how they were used*—has provided a deeper understanding of notched sticks within their context.

Certain village investigations, based on material collected through in-depth investigations of a select few villages carried out at the beginning of the 20th century, are part of the Museum's topographical collection, and have also been important to the study. From this collection, this study made use of reports from Museum employees who conducted research on village organizing. This is especially true for the investigation of Sollerön, done from 1937 to 1938. These materials were annotated by the letters EU, followed by the identifying number. In some cases, these village investigations have been presented in the form of an anthology, such as for Sollerön in Dalarna, which has been key to this research (i.e., Granlund's contributions (1938a,b,c)).

4.2. Literature important for understanding the context of notched sticks

The research material from the archives of the Nordic Museum has been complemented with literature that refers to the notched sticks or their contexts in different ways. This includes work by [Erixon \(1929, 1961\)](#), [Forsberg \(2015, 2018\)](#), [Grandell \(1982, 1989\)](#), and [Granlund \(1938a, 1971\)](#). No interviews were conducted by the author; the study was based solely on historical material.

For many of the people working at the Nordic Museum during the late 19th century and the beginning of the 20th century, the important work was to collect material and data from older cultures. They thought that these cultures were modernizing quickly and therefore were in a hurry to collect this material. When they presented their findings, they seldom used any theory ([Gustavsson, 2014](#)). This was the case for Erixon and Granlund. One can speculate as to why they were interested in the sticks. They probably believed the sticks could assist in making cultural historical maps, illustrating older forms of village life, such as jointly owned boats used when visiting church, and, in some cases, pointing out that a similar way of organizing could have its roots in older Viking society. Nevertheless, their work on village organizing has been key for this study, as it provides an important context for understanding the function of the notched sticks. Even if he does not explain this theoretically, Granlund's work has been especially crucial since he seems to have recognized the importance of the sticks, as they contain some kind of monetary accounting used for annual balancing, together with the culture of traditional village organizing instilled with the ability to cooperate—an older form of teamwork—but his focus was not on the sticks as such. [Grandell \(1982, 1989\)](#) used only part of the collection in the Nordic Museum. Beyond Swedish examples, his books contain descriptions of tally sticks from Finland and other places. Strangely, he did not appear to be aware of either Erixon's or Granlund's collected material, or the rest of the EU material, and he misses important aspects of village organizing and possibilities to contribute with an understanding of notched sticks in their context. His major interest did not appear to have been the sticks used in village organizing. Grandell was perhaps more interested in tally sticks as bearing some witness to the Viking culture or economy as a central element that spread the technique of tally sticks to other countries, especially those that were split and were used as a credit technology in market exchanges. He also neglected the findings of the oldest tally sticks in China and the findings from the Alps, for example, in Slovenia ([Graeber, 2012a; Zidov, 2010](#)). Yet Grandell does make a key contribution by pointing out that tally sticks in different forms have probably been used since early civilization and made credit possible.

Grandell was not alone in trying to use accounting techniques to trace cultures. In Sweden, there has, for instance, been quite a bit of historical research analyzing accounting, especially different traditions of taxation, to see if calculations tended to have been, for example, in "eights." Calculations in eights are a testament to influences from Viking culture, which is said to have calculated in eights (*attung* or *otting*) and divided villages into eight parts ([Dovring, 1953; Ericsson, 2012](#)). The present study differs from these studies because the focus is on the social meaning of notched sticks. This article relies on the same material as [Forsberg \(2015, 2018\)](#). Nevertheless, as it is based on theories of accounting as a social practice, with Graeber's revision of Mauss as the foundation, it differs from [Forsberg \(2018\)](#), who explained how the sticks solved social dilemmas by integrating and making possible [Ostrom's \(1990\)](#) institutional principles of successful cooperation around commons. It also differs from [Forsberg \(2015\)](#) in that it describes how the sticks provided a credit network based on community currencies that survived longer than one would expect from a transaction cost perspective. This points to the importance of considering cultural explanations for the development of currencies and credit systems.

A diverse range of literature on the cultural history, ethnography, anthropology, and history of village organizing was also included. I relied on a variety of sources, with information about some sticks coming from one village and others coming from another village. In this way, the materials were weighed against each other and used to complement each other. [Myrdal \(2007, 2012\)](#) described a diverse study, such as this one, as being akin to detective work, with one reference leading to another. Allowing for different sources, studies, objects, and documents from the archives to be considered in this study made it possible to reach a deeper level of understanding of the functions of notched sticks in farmers' organizing. Moreover, by carefully working through the many objects together with various types of information from the archives, an important understanding of the context in which the notched sticks were used was achieved through understanding the individual sticks.

As such, this study can be described as a case study containing an illustrative example that is used as a basis for elaborating on accounting's social function and for debating future possibilities or problems related to what it is that keeps a society together. According to the "case study logic" ([Small, 2009](#)), the case of farmers' organizing that relied on notched sticks for social cohesion is unique and differs from other cases presented in the literature on alternative types of accounting and diverse economies.

See the reference list of primary resources for the archive materials from the Nordic Museum's ethnological investigations (EU)

(which includes the topographic collection as well as questionnaires), and the Nordic Museum's collection of objects (NM) mentioned in the following empirical presentation. In this article, several sticks utilized for organizing the digging of graves have been used to illustrate how notched sticks with the same obligation show variations, even though they were from a rather narrow geographical area. Other sticks that illustrate the variations in reciprocities for different obligations and rights have also been included in this article.

5. An illustrative case of accounting as a means of reciprocity

5.1. Notched sticks as part of the governance of traditional self-governed villages and the local features of northern Dalarna

In northern Dalarna, the self-determined organizing—in democratic and egalitarian teams—of commons as natural resources and collective responsibilities during the 18th and 19th centuries was inherited from an older tradition of village management. The basic institution for traditional village governance was an annual meeting of representatives from each farm. They were the heads of the farms and were responsible for every-one who belonged to the farms. Usually, a village consisted of four to 12 farms (Erixon, 1953–54). The appointed chief was supposed to summon the members to meetings. A specific message stick was used for this. Another stick was used to list farms that had rights and obligations. This list often also functioned as a list to take turns for certain tasks. The appointment of the chief would either follow this turn-taking list or be decided through annual democratic elections. Taking turns in the chief position was crucial for village management, since it prevented hierarchical domination as well as corruption, and made it difficult for external parties to control state or business organizations. Due to their geographical location, they would have needed accounting to make control possible from a distance (Scott, 2009). Moreover, the turn-taking system is an example of democracy in which each household had potential leaders and expectations of participating in collective decisions (Shah, 2021).

In northern Dalarna, there are certain indications that the sticks were kept in locked cabins with two keys handed over to two persons, or the sticks were colored to prevent someone from adding an extra notch, as Menninger (1958) pointed out, as was the case with tally sticks used for credit systems, or that split tally sticks were used (Grandell, 1982). The explanation for this could be that such control was more relevant when it came to trading exchanges with weak social ties or hierarchical relations that could be linked with coercion rather than balancing contributions and rights (Graeber, 2001). One reason for this could be that the turn-taking system was effective in preventing scams. Generally, there is no clear information about where the sticks were kept. Usually, the appointed head or leader of the team seemed to have taken care of the sticks and kept them in their dwelling houses (the houses had locks). There is information that the leader of the *rote* came to the annual meeting with a cabin that usually had no locks, and it is reasonable to assume that the sticks were kept in that, at least if the sticks were not too long. Regarding the sticks for distributing milk in mountain huts, there is evidence that these sticks were kept on a shelf in a locked room where the milk was stored (Granlund, 1938).

The balancing of rights and obligations took place at the annual meetings, where the different notched sticks played a central role (Erixon, 1931; Forsberg, 2015, 2018). Eventually, in most of Sweden, the sticks were probably replaced with village bylaws that often consisted of lists detailing trespassing and fines (Erixon, 1953–54; Larsson, 2012, 2016).

The practice of balancing rights and obligations through the technology of notched sticks survived longer in northern Dalarna and was taken to its extreme in the sense that it not only involved traditional and urban commons in the village, but also became the typical practice for managing common facilities in egalitarian teams. The context in which this technology of valuing survived and developed in northern Dalarna during the 19th century can be summarized as follows, illustrating how this region was different from others (Erixon, 1961; Forsberg, 2015, 2018; Sporrang & Wennersten, 1995):

- Enclosure reforms occurred quite late.
- No dominating feudal lords or mining companies were present.
- There was a low concentration of capital.
- The credit system and monies used in capitalist practices arrived quite late.
- Collective work was performed in small, self-governed, egalitarian teams with rotating leadership.
- The inheritance was divided among all children, which led to a complex system of ownership that prohibited the tax clerk from taking individual taxes; instead, the clerk had to use a system for the collective taxation of entire villages.
- The geographical area of northern Dalarna has a rather cold climate, which creates difficulties for farming. Famines were more common than in the southern parts of Sweden.
- Diversified economic livelihood systems existed, where crop and cattle farming were combined with income from the forest, along with small jobs from migrant work and handicrafts.
- The village was only a base during wintertime. During the six months without snow, the farmers spent most of their time in different mountain huts. The system of mountain huts survived longer in Dalarna compared with most other areas.

To these points, one can add that exchanges taking place between farms were linked to commons: resources that were owned and managed together. In addition, they strove for freedom, such as avoiding being governed by the state or feudal lords and capitalistic institutions, and insisted on personal rights, which were expressed through careful control and calculations of gifts and return gifts (Erixon, 1929, 1961). Moreover, each farm was obligated to fulfill different tasks in different places, with different teams, and at different times in a tough climate where every-one demanded their rights (Granlund, 1938c). Therefore, throughout the year, the different tasks—both individual and collective—were scheduled in detail. This was necessary because the farmers often stayed in different places, especially during the summer, when they traveled between mountain huts, of which each farm could have two or three. These mountain huts often housed members from different villages and functioned as separate units (Granlund, 1938b; Larsson,

2012, 2016).

As a result, there was a need for a technology that could help with remembering and planning, but could also function as a technology of valuating that made careful calculations possible. In this context, reciprocity based on balancing dominated and involved social cohesion, which consisted of autonomy and fairness, as illustrated in the following section.

5.2. Introduction to notched sticks as an accounting technology

Through the usage of notched sticks in northern Dalarna in the 18th and 19th centuries, it became possible to balance contributions and rights, but for this to become possible, there were some agreements that had to be specified. Social or geographical groupings needed to be decided upon—in other words, which people were considered members with rights and obligations linked to certain resources—together with valuation and balancing.

Sometimes, it was through the parish that contributions were organized, for example, for building and maintaining roads, taking

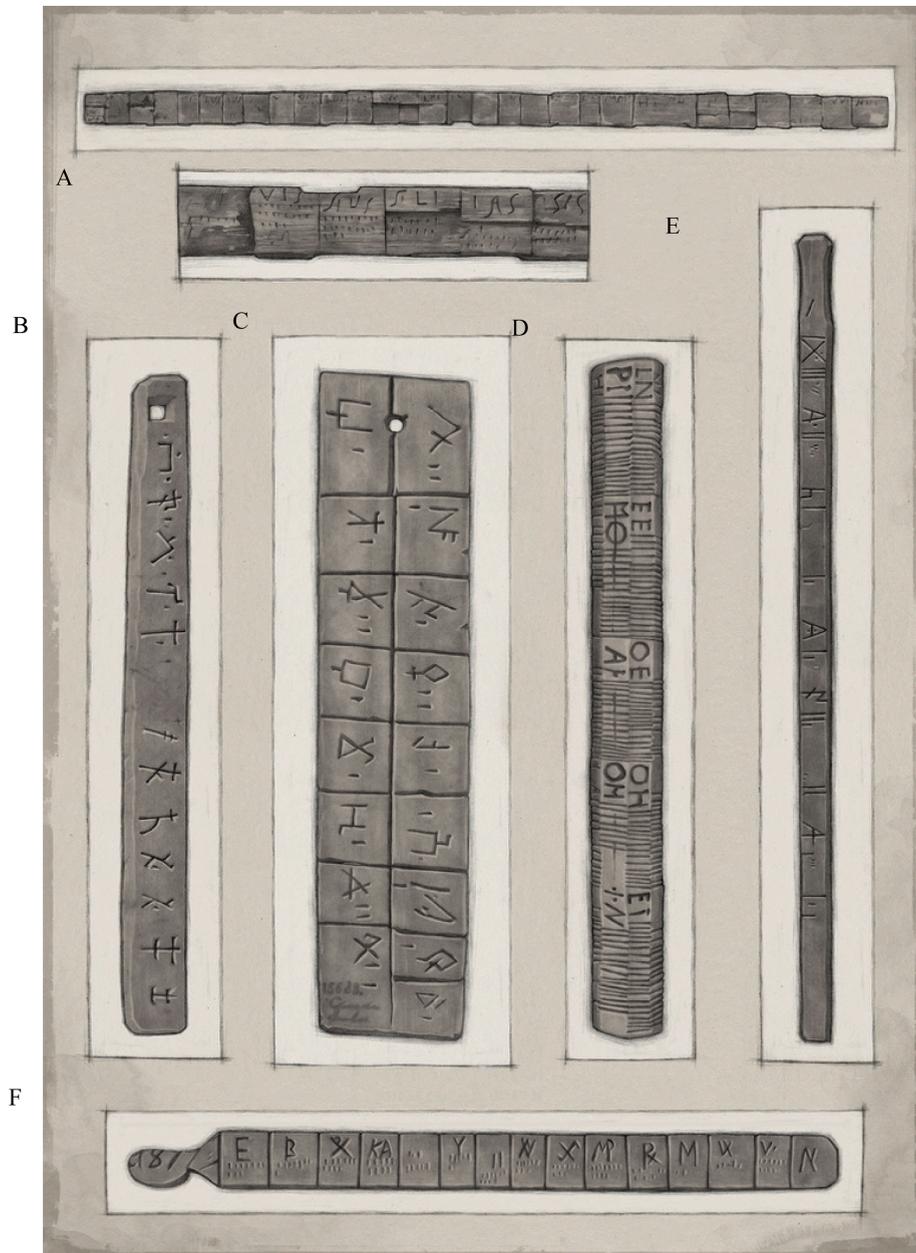


Illustration 1. A) NM.26835, Digging graves. B) NM.112469, Stick for caring for the sick. C) NM.15633, Workdays. D) NM.33110, Digging graves. E) NM.29957, Shares in the rote. F) NM.26854, School stick. (Illustrator: ©Emmy Wahlbäck/Bildupphovsrätt 2020).

care of the poor, collecting taxes for the priest, giving the priest a ride, and handling different types of punishments and fees (EU.19800). Usually, a parish included several villages. Another grouping was per village. Each village had a council where the heads of farms met. Usually, around ten farms formed one village, but there were also examples of larger villages. The village was usually used as a calculative unit for work on common fields, meadows, and other common projects. Mountain huts that were often shared with farms from different villages functioned as teams. They were often organized in similar ways to villages, the difference being that women participated to a larger extent in fulfilling the duties and meetings of the mountain huts (Levander, 1944; EU.19778d). There was also a social unit called a *rote* that referred to a geographical area (Granlund, 1971).

The farmers who lived in a *rote* were jointly responsible for providing soldiers with clothing and food. This organization had its origins in the early 17th century in eastern Dalarna and later became common all over Sweden. The origins of the principles of the *rote* as an institution can be traced back to the medieval taxation of villages, with a fixed tax for the entire village. This system was used for a long time, particularly in northern Dalarna, for the distribution of several different rights and obligations (Granlund, 1938a, 1971). Another important principle of the *rote* was that the total contribution the farms were obligated to pay did not change if the number of farms in the *rote* increased or decreased. Thus, it created an incentive to include more farmers in the geographical area. A particular stick in the *rote* was used that showed how big each peasant's share was. The symbol of each peasant was carved into the stick, along with a relational value (the bigger notches symbolized shillings and the smaller ones, *runstycken* (1 shilling = 12 *runstycken*)) (for example, NM.29957; see illustration 1:E). Other groupings occurred for the management of mountain huts and certain urban commons, such as the mill (NM.12790; EU.19794), the sawmill (NM.46897), or the church boat (EU.6716; EU.6922).

The principle of balance seems to have permeated most of the work in villages and the different teams created for different tasks. The basic principle was that members should do the same amount of work on the same number of days. One way to ensure this was to take turns. Another way was to calculate workdays spent in the meadow, harvesting, or moving cattle to the mountain huts and balancing the number of cows that belonged to a farm with a share of collectively produced milk products (NM.4751; NM.9760; NM.15659; EU.19778d).

Not only was the size of the owned land used for calculating obligations and rights, but in some cases, the number of chimneys or grown men who lived on the farm was also used. Thus, each farm cooperated with many other farms, depending on whether they owned parts in a mill, sawmill, or mountain huts. In this way, each farm was intertwined in complex organizations and systems used for remembering, planning, contracting, and balancing.

Before going into detailed descriptions and analyses of the sticks, a general description will be given as an introduction to the sticks to avoid repetition. The notched sticks that created possibilities for balance were shaped in different ways with different symbols, and had different functions. Sometimes, their shapes revealed something about their function, and at other times, there were symbols or text on the sticks that revealed their purpose. Most of the sticks show the symbols of specific farms.

The symbols inscribed on the sticks also clearly showed who was a member of the cooperation. Next to these symbols, different notches could be made, symbolizing, for example, workdays, food, seeds, or money. However, as indicated above, there were no standardized sticks. Even if many villages had sticks with the same functions, and the basic principle was balancing, they differed in their shape, the type of quantitative value the notches symbolized, and the ways in which balancing was conducted. In addition, the inscriptions used for calculating varied, as different dots and lines were used in different ways; this also seems to have been the case with the notched sticks in Slovenia (Zidov, 2010). The sticks in Dalarna were usually around 25–150-cm long. Different sticks embodied variations in reciprocity when it came to how debts were calculated and closed. As will be illustrated, reciprocity of balance was the underlying principle of all sticks, but different techniques were involved when evaluating and balancing.

One category of sticks was taking turns, which were used to ensure that each member contributed equally to a common task. The turn-taking stick was about extending memory and organizing turns. Another category was sticks for faults and fines, which were used to define debts and made it possible to balance them with equivalents. Thus, it was based on reciprocity, where imbalances were balanced. A third category, also based on the principle of balancing, was that of sticks for calculating and balancing duties and obligations based on shares in types of cooperation.

The sticks included in this study were chosen because, together, they elucidate the variations with regard to functions and forms, as well as relations between the members, illustrate how the sticks determined what was valued, and include value units and arrangements for balancing.

5.3. Turn-taking sticks and keeping records of workdays

The turn-taking sticks were similar to the stick the village chief used when summoning the villagers. This message stick had the farms' symbols on it, and when the village chief wanted to summon the farms in the village, it was sent from farm to farm according to the order in which the symbols were listed on the stick.

The turn-taking sticks functioned in the same way, but the farm that received the stick was obliged to complete a certain task before the stick was sent to the next farm. Examples of duties where a turn-taking stick was used were delivering the post, feeding the village bull, helping the sick, taking care of the insane, feeding the poor, herding, walking around as a guard, plowing snow, going for water, taking care of guests from outside the village, ringing the church bell, arranging meetings at the Sunday school, reading the Bible, and giving rides to the kings, the priest, as well as other travelers (EU.1847; EU.3056; Forsberg, 2015). There were local variations in the forms of the sticks and what their inscriptions symbolized. Sometimes, the actual stick was constructed so that it was easy to see the duty for which it was created. A stick used for organizing the plowing of snow, for example, could be shaped like a spade. There were also examples of sticks with duties inscribed.

When someone became ill and could not work, a stick could be made to record how many workdays the members of the village team

had provided to help. In Orsa, Dalarna, there is a stick preserved with the inscription “WATCHING THE SICK” (WAKT:FER:D:SIVKE) (NM.112469; see [illustration 1:B](#)). It had the symbols of different farms on it, which functioned as a list ordering the farms to take turns. Next to the symbols, notches were made for each day the different farms looked after the sick person.

In cases where the turn-taking sticks only had the function of planning and coordinating, and no formal balancing was taking place, reciprocity was not strictly closed. This would be the case if the stick were simply handed over to the next person if someone were not able to contribute on a certain day, and every-one thought that contributions would balance out over time. However, it is important to note that most often, turn-taking sticks concerned obligations that needed to be fulfilled at a specific point in time, or under certain conditions, in coordination with others’ contributions. For example, it was practical to know whose turn it was to remove ice from the well or to remove snow from the road. The snow needed to be taken away when it covered the road, and not before or after a couple of days. Therefore, reciprocity of the open kind, as a practice in which people give gifts when they feel joy or when needed, can be difficult to maintain for urban commons that need scheduling. Also, when there was a list of whose turn it was to fulfill certain obligations, there was legibility in the sense that it was easy to view each individual’s contributions, as well as a lack of contributions. Consequently, the debts were visualized. Moreover, it was easy to make notches as symbols of faults next to the sinner’s symbol, which could be used later on for balancing. In this way, the turn-taking sticks underpinned social cohesion by determining a reciprocity that was ordered and contained various degrees of the principle of balance. Most often, debts were closed annually.

One example of a turn-taking stick is the school stick (*skaulsticka*). This stick was created to inform a farm when it was its turn to provide the schoolmaster (teacher) with food for a day. The farm that received the stick had to give the teacher food three times per day. When a farm completed its contribution, notches were made next to its mark, and then the stick was sent to the next farm marked on the stick (EU.1847; NM.26854; see [illustration 1:F](#)).

An example of how the annual balancing of village contributions was conducted comes from Söderbärke, Dalarna (EU.6571). The village chief used sticks to keep records of the common tasks that had been performed, and noted if someone had not fulfilled their duties. The whole village was thought to suffer when someone did not do their share of the work on a road, fence, or ditch. These people were therefore “notched” as punishments. Those who had fulfilled their duties were said to stand united when blaming others. To keep records of workdays on communal roads and so forth, there were many variations of sticks, and different sticks were made for special purposes, such as for the building of a bridge (NM.15633; see [illustration 1:C](#)). On these sticks for communal work, the farms’ symbols showed who would do the work, and there were notches for each workday that had been completed. Some of these sticks made use of different notches, depending on whether the work was done by men alone or by men with horses (NM.9760).

Regarding the organization of digging graves and constructing coffins, sticks were used to ensure that each farm contributed the same amount of work. In the following, several digging sticks will be described, since these sticks provide good examples of how the shape of the sticks used in the same geographical area (northern Dalarna) varied, but the underlying principle of reciprocity was the same: every-one should contribute equally. One difference compared with the other sticks was that the digging sticks were sometimes inscribed with the initials of males and not the farms’ symbols, meaning that men—not the farms—had obligations.

One stick for organizing the digging of graves, from Älvdalen, Åsbyn, northern Dalarna, has four sides, and the year 1793 inscribed. Several initials (connected to the farms) with notches next to them tell of how many workdays of digging had been done at the graveyard. To attain balance, each man who had a wife and children was supposed to do 24 workdays, and thus in the end should have 24 notches. If a man did have a wife but no children, he had 22 workdays to do, and an unmarried man, 11 workdays. This work was only for the men, and the balancing of workdays was arranged among them. On this stick, older notches, and sometimes initials, had been carved away to make room for new ones (NM.26835; see [illustration 1:A](#)).

Another stick for digging graves was preserved from Älvdalen, Väsa. It has the years 1834 and 1861 inscribed, four sides numbered one to four, and each side has symbols for farms. Beside each mark, there are notches that indicate how many times or days each farm had been at the graveyard digging graves. Most likely, the farms from each quarter of the village—or at least some of them—went to the graveyard together to complete their obligations (NM.25938). Another grave-digging stick from Dalarna has eight sides, with four to five initials on each side and notches symbolizing the days of digging at the graveyard (NM.33110; see [illustration 1:D](#)).

In Dalarna, Mora parish, the club (here meaning a stick) used for organizing the digging of graves has one side with text on it that says: BURIAL CLUB. Additionally, the text says START WHERE THE CLUB IS. As such, this club functioned as a turn-taking stick that showed which farm was responsible for digging. When someone died, the farm that had the club was supposed to send as many people as was needed to the graveyard and then leave the club with the next farm (NM.46878). Another stick from Mora, Gapshus, with the same shape but with the text COFFIN CLUB (*kistklubba*), was used to take turns when making coffins. The farms were numbered, and this numbering was used as the turn-taking order for making coffins. After a farm made a coffin, the club was left with the next farm in the sequence (NM.46877).

In Siljansnäs, Dalarna, a stick with four sides had farmers’ symbols with notches next to them that showed how many times each farm had contributed to the digging of graves. The year 1864 is inscribed on it. The farm that had done the least digging was required to take the next turn. Some older notches had been carved away. According to the description enclosed with the stick, notches were carved out during the process of balancing (referred to here as *skultning*) (NM.68736).

When investigating sticks that were used for the same task, such as digging graves, it became apparent that what was valued varied (times of digging and making coffins), and the kinds of contributions were balanced. The task of digging graves was organized through parish meetings, where the balancing also took place. The way to pay back the debt that appeared when others had done more workdays was to contribute with more digging.

Turn-taking sticks made sure that each farm contributed in turn, and the balancing was done on the sticks when the indebted ones had done their work. These seem to have been used for certain tasks between individual farms. These sticks mostly used the number of workdays as the calculative currency unit, and controlling and balancing were done at particular member meetings. These sticks were

mostly used for work in and around the villages, but there were also examples of such sticks being used at the parish level and in the *rote*. Thus, it was about the value of the contribution and the outcome, such as a road free of snow.

5.4. Notched sticks used for balancing with equivalents

Some sticks used to keep records of contributions were used for faults and fines as a way to clear debts. If someone did something bad (according to their village contract or list of faults), they had to pay a fine. In other words, they had debt to society (or, more specifically, to the village). These debts were expressed in value units as coinage (money), as days of work, or alcohol, and thereby made clearance possible, often once a year. If the debtor did not pay back his debts, the notches remained on the stick until payment was made. Canceling debt was most often done by completing extra workdays during the upcoming year or through pledging or pawning. The ways in which debts could be repaid were stated in the village or parish order or decided during annual meetings. This way of making use of the notched sticks and equivalents for calculating debts—even for moral relations—is an example of the tendency to define debts in economic terms and make use of accounting instead of discussing moral problems, expressing what one thinks is wrong, coming to an agreement, and forgiving one another (Graeber, 2012a).

In and around the village, there were also other collaborations based on the reciprocity of balancing with equivalents. In such cases, different contributions were made, such as iron nails, tar, and workdays. These contributions were balanced against the right to use facilities; how much each member should give and the rights that should be received were based on how many parts they owned. This was also the case when it came to more complex relationships, such as in mills, sawmills, and common-owned church boats. In these cases, the value units expressed in money units were used to a larger extent. It was the value (measured with equivalents) of the actual contributions that were used for balancing, such as the number of nails, the number of workdays, or whether a horse or a wagon had been used. Therefore, it became possible to talk about debt to the mill members (EU.19794) or church boat team (EU.6716; EU.6922).

Thus, instead of being linked to geographical areas, such cooperation was often based on parts linked to rights that could be sold and bought, but a balance was still made between obligations and rights.

The balancing principle also permeated the social relations of everyday life through the use of sticks to keep records of wedding gifts, whereby the value of gifts and beer served at weddings was balanced (EU.19778c).

5.5. Balancing

The annual balancing made it clear who had debts, or in other words, who had not contributed enough workdays. The workday debts were usually repaid with workdays in the upcoming year. When different obligations were performed by the same membership group, it was possible to make different obligations equivalent.

Sometimes, the debt was expressed as value measures of monies (EU.19785; EU.38825), but cash was seldom used. At Sollerön (an island in Lake Siljan, Dalarna), the use of sticks has been explained as an alternative to the usage of coins: “It was accounting for all works because no cash existed, instead everything was [expressed] in works” (*Det var räkningar för alla arbeten, för det fanns inga kontanter utan det var allt i arbete*) (EU.19800, p. 268). Thus, what was valued was workdays, and balancing was about making sure that every-one contributed the same number of days. In these cases, the democratic system was important in deciding what the indebted person needed to do as payback.

Some tasks were more difficult to balance than others. For these, it was necessary to agree on and specify a certain number of obligations; for example, when it came to digging graves, the men were obligated to dig a certain number of graves. For this task, autonomy was lower compared to other tasks in which debts between individuals were calculated. Here, it was about debts to society—to the parish community in particular—and the closing of debts could not be done annually. Instead, each man started with a debt of 22 workdays of digging and would dig until all the days were accounted for.

6. Analysis and discussion

This section will first clarify and analyze how the notched sticks are linked to reciprocities and social cohesion (6.1). Second (6.2), the accounting sticks’ peacemaking functions for enhancing social cohesion are elaborated. The third section (6.3) delves into the importance of the context of democratic governance and learning for the social function of accounting. The fourth section (6.4) discusses the risk of balanced reciprocity dissolving social cohesion.

6.1. How the notched sticks created reciprocities of balancing that underpinned social cohesion

The case of how villages in northern Dalarna during the 18th and 19th centuries were governed through a system of notched sticks illustrates how accounting underpinned social cohesion and was not just about “pure exchanges of value,” as neoliberals would see it.

The variations in the sticks that were illustrated above with regard to different tasks and resources—but also for the same tasks and resources—are a strong indication that the sticks were embedded in democratic governance. They were locally produced and had inscriptions of different values (most often of workdays, but in some cases, contributions in the form of iron, workdays with horses, timber for construction, etc.), but all of them could be linked to reciprocities that involved the closing of debts.

These notched sticks illustrate how accounting did underpin social cohesion, which involved autonomy, solidarity among members, democratic ability, and trust that others would fulfill their obligations. As such, farmers’ social cohesion differed from the neoliberal myth of exchanges based on individualism and a belief in hierarchical domination. It also differed in comparison with views

that believe identities hold people together, as is sometimes suggested in the literature on diverse economies and alternative organizations (Parker et al., 2014b) or communal culture (de Gues, 2014). Instead, the importance of the system of sticks was to link what was given with what was received—accounting as a means of reciprocities involving balancing (Forsberg, 2018).

According to Graeber, one alternative to neoliberalism is to be find where people are held together through mutual informal debts created by mutual gifts that are never transformed into any coinage value. Mutual debts are said to be the foundation of ongoing relations and give rise to further gifts and mutual support. Accordingly, balancing debts is seen as a way to end social relations (Graeber, 2001). However, in northern Dalarna, balanced reciprocity that involved equivalents was the foundation of society, and the farmers of northern Dalarna would probably be offended if someone dug more or fewer graves than others because of the tendency to always claim their rights and nurture values of autonomy and fairness. As such, individual autonomy—which comes from not being bound by debts—prevailed over general solidarity. Yet, it would seem that solidarity was strong among those who fulfilled their obligations.

Nevertheless, Graeber's revision of Mauss contributes to a deeper understanding of the relational accounting practice of the notched sticks by putting, at the center of the analysis, accounting systems for finding the answers to what has value, how values are measured, and if and how balancing takes place. This clarifies the linkage between the notched sticks, reciprocity, and what holds people together. Furthermore, this analysis offers a way in which to understand different reciprocities based on how autonomy, fairness, and democracy are involved to different degrees. As such, Graeber's revision of Mauss provides a deeper understanding of different exchange systems and is an important contribution to studies on the plurality of economies. Moreover, it is relevant for the interpretative frame of relational accounting practices (Constable & Kuasirikun, 2018) regarding understanding and analyzing accounting social functions in specific contexts. Thus, accounting studies utilizing the foundation of Graeber's revision of Mauss have the ability to loosen the neoliberal stranglehold over accounting research (Chiapello, 2017) by understanding economies and organizations as pluralistic and making possible a deeper and more complex understanding of how accounting is important for autonomy and democracy (Dillard & Vinnari, 2017).

6.2. The peacemaking function of notched sticks

The notched sticks had the function of breaking negative cycles of reciprocity, creating peace by hindering conflicts, and sustaining fair distribution. Moreover, because the use of notched sticks was widespread and repeated year after year, predictability could be created in terms of others' behavior, and in this way, the sticks functioned as a foundation for future exchanges. As such, accounting's ability to create peace is important to consider in the literature on diverse economies.

The use of accounting does not automatically mean that the organization will become more hierarchical or that it will lead to cycles of negative reciprocity, thus eroding social cohesion, as some voices in the debate about money's social function see it (Bollier, 2017). Moreover, this study points out that it is not equivalents—for example, money in itself—that are most interesting, but how different reciprocities are created through accounting systems. Therefore, this debate could benefit from adopting a relational accounting practice perspective based on Graeber's revision of Mauss, where not just money is center stage, but a broader perspective that looks at what is considered to have value, and how values are measured and balanced. Such a broader perspective may open up a more nuanced view of accounting and social cohesion.

Moreover, concerning the use of local monies and the notched sticks, it is important to note that the kinds of community currency that were in use could neither be accumulated nor walked away with. The local currencies used in Dalarna were monies from accounts that existed only as inscriptions on sticks that were closed annually. In this way, it is possible that this special local money helped create stability and avoid unwanted or shameful debt relations. As such, these local currencies were alternatives to financial credit relations that increased the vulnerability of small farmers—vulnerability that had arisen through indebtedness to modern credit institutions (Agrawal, 2008; Ramprasad, 2019).

Elaborating on accounting's peacemaking function, the sticks made it possible for each member to see others' contributions, which is important for trust as an underpinning of social cohesion. The system of sticks made it possible for each member of a community to agree about sharing information about their contributions in a non-hierarchical way. When members can do so, trust can be built, and cycles of negative reciprocity can be broken (Baba, 1999). In addition, the system of notched sticks is an example of how an accounting technology—integrated into institutional rules and sanctions—can solve social dilemmas by increasing the belief that others will reciprocate (Agrawal, 2001; Forsberg, 2018; Holmberg & Rothstein, 2020). Thus, this study contributes to the understanding of accounting practices as important for facilitating cooperation and turning negative feelings into positive ones, as previously elaborated on by Bryer (2018).

Negative reciprocity is nurtured by the belief that others will try to get as much as possible, and therefore, this will erode social cohesion. This may be hindered when feelings of fairness are nurtured. As claimed by Holmberg and Rothstein (2020), institutional solutions may prevent people from starting to freeride if they can establish trust that others will contribute. The case of notched sticks used in Dalarna, which made possible careful accounts of every-one's contributions and balancing, showed how accounting can be important for establishing a belief in fairness.

Accordingly, that fairness is linked to balanced reciprocity has been pointed out as crucial in previous research into the contemporary Swedish tax system (Björklund-Larsen, 2018) that relies on social cohesion underpinned by people's beliefs or trust that others will reciprocate, and that society will give something back. This tax system only functions if members believe that others will contribute equally and that those who do not contribute and take advantage of the system will be sanctioned. However, the case of the notched sticks (consisting of individuals and farms) differs from the contemporary tax system, which involves relationships between society (of wider regional areas) and individuals. In Dalarna, it was easier, and perhaps more important, to calculate more specifically

with equivalents—the system of giving and receiving was more detailed compared to the contemporary tax system that deals with taxes paid and the welfare given back.

Björklund-Larsen (2018) has argued that exchanges may create solidarity or trust in terms of the belief that if people have participated in exchanges, they will continue to do so. From this perspective, the social cohesion underpinned by balanced reciprocity in Dalarna can be seen as being enhanced through repeated exchanges, including balancing. Thus, repetitive cycles of exchanges affirm the principle of balancing as embedded in the moral norms of what can be considered to be the decent way to carry out exchanges and achieve fairness when it comes to distributions and a belief in fairness as a norm.

6.3. *The context as important for accounting's social function: Governance and learning*

There are aspects of the farmers' organizing that are reminiscent of other alternative organizations with their distribution of resources and democratic leadership (Parker, 2012; Sutherland, Land, & Böhm, 2014). Additionally, Dalarna's farmers avoided rigid and hierarchical leadership through rotations and democratic elections, which prevented a reduction in democratic agency and autonomy. They had a rotating leadership—a governance system that meant that each potential leader needed to be guided regarding morals and respect for others, which prevented hierarchies, and status, wealth, and power inequalities (Shah, 2021) that fitted well into the system of sticks with balanced reciprocity. Moreover, it is reasonable that this rotating leadership prevented cheating with the sticks, as upcoming leaders could retaliate in kind.

The governance surrounding the farmers' methods for balanced reciprocity did differ from exchange systems that are not formally closed, where individuals can freely choose which gifts should be given and when (North, 2014). The notched sticks were used for coordination and planning of who was going to give what, how much, and at what time. This is crucial when trying to understand how notches became a means for balanced reciprocity. If there is a notched stick that clarifies who and when different members need to do certain things, debt will arise when someone does not contribute, and in such circumstances, methods and techniques for balancing will most likely be developed.

The special democracy in and around the villages in northern Dalarna was made possible through the notched sticks as an accounting technology that was flexible and possible for the members to change. Considering that the sticks existed among the members, they can be said to have invited members' judgments and opinions on what had value and how to measure and balance that value. In addition, it was easy to change units and equivalents, representing different ways of measuring different values, and at the democratic gatherings for balancing, members could agree on what the indebted ones should do to settle what they owed. This indicates that notched sticks were adapted to certain situations and used for solving problems while taking into consideration unique resources and what enhanced social cohesion. Consequently, the system of notched sticks gave space to local actors with local knowledge to influence and develop accounting as a locally adopted solution and to have discussions about what was important for caring for commons and for social cohesion. Moreover, the possibility of such democratic governance (where opinions are mutually exchanged) is important to consider as a context that made the notched sticks enhance social cohesion instead of only leading to cancellations of relations, as may be the case with balanced reciprocity that is not embedded in similar democratic institutions.

The annual balancing also makes sense, as it made it possible for the community to take sinners back into the community. This was a prerequisite for the concrete practice of autonomy for individuals, and it also helped the community survive by reinstating members. Additionally, the adopted sanctions were needed because individuals who had already lost face could not lose it again—honor had to be re-established to make future sanctions work (Testart, 1998).

Another important aspect of democratic governance is accounting's function of learning among members as important for social cohesion, as illustrated by Bryer (2014, 2018). As stated above, the notched sticks had the ability to open up democratic discussions concerning what had value, possible value units, and methods for balancing. Consequently, the sticks became important for learning among members regarding the importance of certain values, norms, what duties there were to be fulfilled in and around the village, what commonly owned resources needed to be taken care of, how the planning of the work should proceed, and how resources should be distributed. It taught the importance of common goods instead of private goods, or the calculation of individual interest.

These democratic meetings involving notched sticks were a possible foundation for learning cooperative values and norms, as well as for creating awareness of certain situations and mutual understanding that could facilitate ongoing reciprocity. This is in line with Bryer (2014, 2018), who pointed out how accounting used at democratic meetings could be central to learning norms and specific accounting logic. It could also be important for learning a democratic way of life, for example, when having discussions about which resources are available and decisions about the rights to certain resources. Regarding values, the usage of the sticks at meetings may have been important, especially to spread the norm about how shameful it is to be in debt and how the honorable thing in life is to fulfill your obligations, or to balance. This is crucial for a society based on balanced reciprocity, as it increases the belief that there is balanced reciprocity mediating fairness, and thus it facilitates future balanced exchanges. It is like a harmony between balance (of rights and duties) and collective values coming out of the system of balanced exchanges, as compared to gifts in Thailand that are not balanced with equivalents but create merits and collective normative values (Constable & Kuasirikun, 2018).

The system of exchanges in Dalarna seemed to involve norms of a particular preferred way of life—belonging to a community where autonomy was highly valued and taking part in self-governed organizing—and a balance of rights and obligations. The autonomy that arises in a system of reciprocity of balance could even make it possible for individuals to take part in political spheres without being forced to carry the burden of any collective identity or values that have been forced upon them that hinder them from expressing themselves. In this way, the autonomous farmers from northern Dalarna organizing more than a century ago may give us hope for how balancing rights and obligations with equivalents can make it possible for people to take part in exchanges—even if they have different personal values, identities, and ideas—as would be in line with Rottenburg (1996).

6.4. Risks of balanced reciprocity breaking social cohesion

In order to avoid romanticizing historical egalitarian villages, such as those in Dalarna during the 19th century, it is important to discuss the risks of balanced reciprocity and accounting dissolving social cohesion. In principle, Graeber (2001, 2012a) discussed three different risks with balanced reciprocity: (A) closing debts may end relations, (B) calculations may replace society, and (C) reciprocity may legitimize violence. When it comes to point (A), I agree that paying back debt may end relationships when it comes to exchanges between individuals in commercial settings. However, regarding certain exchange systems in village settings, balancing does not always end relationships. There are institutions and annual ceremonies—together with governance and learning, as well as the peacemaking functions discussed in previous sections—that make new cycles of exchange with balancing follow each other and support social cohesion. Regarding point (B), there is a risk in villages that a calculation will become the most important value, and it will crowd out ongoing informal mutual help together with social values that are realized with or in front of other members of that society. But the context of democracy and learning, together with the technological features of the sticks—analyzed in this article—as not standardized and readymade but open for discussion, thus inviting opinions from members of the society about what had value, how to measure it, and how to balance it, does not create an exchange system that is isolated from society.

On the other hand, values connected to the moral logic of balanced reciprocity, such as autonomy, fairness, and democracy, may dominate other values, such as mutual dependency, social energy, and spontaneity. And, as Barker (2018) remarked, balanced reciprocity may create autonomy, fairness, and trust among those who fulfill their contributions, but at the same time, there is a risk that the indebted and those dependent on gifts will be seen as untrustworthy. In such cases, accounting may legitimize violence and exclusion (point C). The system of notched sticks in Dalarna involved the possibility for the sinner to pay back the debt (with extra workdays) and regain autonomy. But violence may have been involved when deciding what payback a “sinner” needed to provide to be allowed to enter society again, and this may have legitimized the exclusion of members who did not have the ability to contribute. Thus, reciprocity built on calculations may legitimize violence or the exclusion of the sinner from mutual help or even basic human rights. This concern was touched upon in Graeber’s (2012b) discussion about the tendency to deal with moral debts—such that people can talk about, forgive each other, and make promises and agreements regarding future actions—as debts that can be measured and that are possible to balance with monetary value units. In this circumstances it is interesting to note that the sticks for taking care of the sick and insane indicate that exclusion of the vulnerable was avoided, at least to some degree. Moreover, those individuals who were not inscribed as members into the sticks may have been prevented from taking part in their society’s give and take.

To these points, one can add a discussion about the risk that social cohesion can dissolve when people feel they have not received what they think is their fair share—when they do not trust that what has been given will be balanced with what will be received—or that others have been treated unfairly. They may choose to exit the collaboration or even take what they think is their right to have (as pointed out by Björklund-Larsen, 2018). Nevertheless, it may be possible to solve these concerns with accounting and institutions that enhance the belief that there is an exchange system of balanced reciprocity that delivers fairness. The system of notched sticks, as has been illustrated, is an example of an accounting system with such a function.

This discussion also raises questions about whether the co-existence of balanced reciprocity and open reciprocity is possible, as may be the case with a hybrid organization, or if balanced reciprocity with accounting and equivalents always tends to crowd out non-closed reciprocity. Thus, studies of different forms of relational accounting practice in different contexts (Constable & Kuasirikun, 2018) would be especially interesting in communities that may combine closing debts with more spontaneous gifts, and where gifts have peacemaking functions, by creating the belief in a society where every-one helps every-one else.

Finally, as with all studies based on archival material, one needs to be aware that archives do not contain traces of all practices and values, but only the ones that have, in one way or another, left traces and been collected by museums. In this case, the reciprocities involving balancing left traces in the form of the notched sticks that were analyzed. When it comes to reciprocity, including gifts that are not accounted for, there are no objects that can be found in museums. It may be that open reciprocity may have been more common than is currently known.

7. Conclusion

It has never been more important to imagine possible ways of holding people together, as the fatalistic rhetoric of neoliberalism spreads the belief that individuals can only be kept together by markets and domination. This study affirms the importance of relational accounting practice (Constable & Kuasirikun, 2018) as an interpretative frame that opens up discussions and imaginations of the plurality of economies based on studies of how accounting in different contexts is important for social cohesion. By contextualizing Mauss’s general idea that gifts create social relations, and through Graeber’s revision of Mauss, an illustrative case has been put forward—the exchange system of notched sticks in the villages of Dalarna, Sweden, in the late 18th and 19th centuries—of the social function of a specific accounting technology in a specific context. Consequently, this study contributes to a deeper understanding of when accounting involving equivalents may become important for holding society together.

As a conclusion, the argument developed in this article can be articulated as follows: The notched sticks, as a special accounting technology in a specific context, became socially meaningful as a means of reciprocity and, as such, underpinned social cohesion. This was possible because:

First, the sticks functioned as a means of reciprocity involving balancing by making possible balanced exchanges via the specification of agreements of what was considered valuable, as well as a technique for measuring values (as workdays or pieces of timber), and by making it possible to balance—with equivalents—what was given (most often obligations) and what was received (different forms of rights). Thus, the sticks underpinned the social cohesion of balanced reciprocity.

Second, the sticks had peacemaking functions. The sticks created trust that others would reciprocate when members agreed to use them. When making such agreements, they signaled transparently that they would contribute in the future. Moreover, the notched sticks revealed what each person had contributed to and who had not contributed. Consequently, this accounting system could prevent people from taking advantage of others and not doing their part, which often hinders other members' willingness to participate in collaborations. In addition, seeing what every-one else was contributing may have strengthened their willingness to contribute. Moreover, it avoided the social dilemmas that arose when members relied on individual utility instead of seeking what was good for the collective. Finally, it avoided conflicts through increased memorization and by making planning possible. Furthermore, the feeling that the accounting system was fair seemed to be crucial for facilitating future exchanges.

Third, the special context of the governance of democracy and the distributed learning of norms and values were crucial for how this system of balanced reciprocity based on notched sticks underpinned social cohesion. The sticks made democratic meetings and learning together possible—about morals and why certain works were important—and enhanced social cohesion. Balanced reciprocity was brought into being through the notched sticks, leading to social cohesion through repetitive cycles of exchange. By supporting ongoing democratic involvement and learning—about what values were important and how such values should be measured and balanced—risks for social cohesion being dissolved by accounting can be avoided, together with risks for abstract calculations replacing ongoing discussions about what has value.

This study finds Graeber's revision of Mauss relevant for a deeper understanding of relational accounting practice, especially how accounting may become important for understanding the possibilities of creating relations that hold society together, at least in the Scandinavian context, where norms and ideas that gifts should be balanced dominate. Graeber's revision especially helps when exploring the plurality of economies on the grounds of whether accounting creates social cohesion and relates to values, such as autonomy, fairness, and democracy, and how certain accounting technologies generate possibilities for future exchanges. As [Green \(2020\)](#) has pointed out, Graeber left us with a gap to explore and elaborate upon, whereby the same accounting technology may support hierarchical domination as well as relative egalitarian relations depending on the context. This study of the social function of notched sticks contributes to this discussion by arguing that the view that balanced reciprocity that involves accounting always ends relations, replaces society with abstract calculus, or legitimizes violence and exclusion does not hold in the special context of this study. Instead, the conclusion is that it is more reasonable to ask questions such as when, and under what circumstances does balanced reciprocity end relations, or does it underpin social cohesion? Accounting may have peacemaking functions, at least in the context of democracy, learning, and institutions that facilitate repeated exchanges. However, it is important to consider whether the accounting technology itself can be changed—in other words, the members' possibilities of inscribing values and relations onto the sticks—as well as if the technology has the ability to affect its users' ongoing democratic discussions on what values are of importance. Thus, this study contributes with an understanding of under what conditions—when it comes to the special features of a specific accounting technology together with the particular context in which it operates—accounting technology can create a sense of fairness and facilitate future exchanges.

Further studies taking relational accounting practice as a platform and viewing accounting as a means of reciprocity are indispensable as a way to get around the fatalism of neoliberalism, and avoid falling in the trap of treating the economy as something that has its own principles and laws and operates in isolation, disregarding society's morals and politics. The domination of neoliberalism has created problems, as it supports individualism and domination at the same time as increasing the number of people falling into the debt trap and losing their autonomy and power to influence society. More in-depth case studies of accounting practice are needed to illuminate how different exchange systems may be developed to avoid the burden of indebtedness, to create democratic ability and possibilities for autonomy, as well as to spread a sense of fairness, and how this could be the basis for harmony and mutual interest in society. Concurrently, there is also a need to further understand how reciprocity involving accounting may legitimize violence and hierarchical domination. Such case studies would enrich the multifaceted collection of examples of diverse relational accounting in different contexts that could help us to understand under what circumstances people contribute to common goods, but also what it is that hinders commoning.

From a wider perspective, a richer pluralistic collection of cases illustrating how different kinds of accounting are linked to social cohesion is important because it affects the view of the accounting lineage—from past to contemporary practices—that supports neoliberal fatalism. This approach would help to avoid falling into the trap of path dependency related to accounting orthodoxy and political ideologies ([Sy & Tinker, 2006](#)), especially when it comes to pushing forward the possibility of using accounting as an arbitrator or peacemaker ([Tinker, 1985](#)) to strengthen social cohesion.

Finally, accounting as a means of social cohesion is also relevant and should be adopted in the broader literature on accounting and economics, where the explanation of the evolution of organizations and institutions, as well as accounting technologies, is anchored in the neoliberal myth as being developed as an important ingredient for making markets more perfect or as a way of decreasing transaction costs. Studies on the function of accounting, currencies, and institutional arrangements for credit need to be understood based on the question of what it is that holds people together, and how this involves variations in reciprocities and social aspects of debt. As such, with a basis in Mauss, studies of pluralistic economies and variances in accounting can help us step away from the fatalistic neoliberalism; analyze and imagine diverse ways of living together, and discuss possible exchange systems that would involve possibilities for democracy, autonomy, and fairness when responding to the challenges of the future.

8. References

8.1. Primary sources

The Nordic Museum's ethnological investigations (EU) (which include the topographic collection as well as questionnaires):

EU.1847	Village organizing generally, examples of different sticks and obligations, i.e., supporting the school master	Dalarna, Älvdalen	Nm 1: Härads-, socken och byorganisation 2;1. EU. 1847. Pp. 1–18. Malmberg, L. (unknown year when reported to Nordic Museum)
EU.3056	Giving rides	Värmland, Gräsmark	Nm 1: Härads-, socken och byorganisation 2;3. EU. 3056. Pp. 526–599. Nils Nyman. (1931)
EU.6571	Debts to village team	Dalarna, Söderbärke	Nm 1: Härads-, socken och byorganisation 3;3. EU 6571. Pp. 535 – 563. Persson, L. (1934)
EU.6716	Church boat	Dalarna, Mora	Nm 57: Härads-, socken och byorganisation 1;1. Pp. 1–3. Anders, Andersson. (1934)
EU.6922	Church boat	Dalarna, Mora	Nm 57: Härads-, socken och byorganisation 1;1. Pp. 4–13. Erik Hillerström & Adrian Nordin. (1934).
EU.19778a	Collaboration in mountain huts	Dalarna, Sollerön	Dalarna, Sollerön, Topografiskt. Vol. 73. Lindans fäbodars; Görsjöbergets fäbod
EU.19778b	Collaboration in mountain huts, keeping order of where the sheep should sleep.	Dalarna, Sollerön	Dalarna, Sollerön, Topografiskt. Vol 74 Södra Säxen.
EU.19778c	Wedding stick		Dalarna, Sollerön, Topografiskt. Vol 75B. Åsen Garberg Sävsjöbodarna
EU.19778d	Sticks for keeping records of milk distribution in mountain huts	Dalarna, Sollerön	Dalarna, Sollerön, Topografiskt. Vol 73. Görsjöbergets fäbod.
EU.19785	Balancing of workdays at parish meetings	Dalarna, Sollerön	Sollerön, topografiskt material. Sollerön. Allmän sockenstämma: 19 januari 1862.
EU.19794	Mill	Dalarna, Sollerön	Dalarna, Sollerön Topografiskt. Vol. 76. Beskrivning och traditioner rörande Håll-släkten i Sollerön. Meddelare: Håll Mats Nilsson
EU.19800	Village organizing generally: village meeting, valuations of workdays, and balancing		Nm 1: Härads- socken och byorganisation 6;2, pp.253 –272. Renberg, M. (1937)
EU.38550	Village organizing, village meeting		Nm 1: Härads- socken och byorganisation 7;2, pp. 306–333. Alfild Erixon (1923)
EU.38825	Village organizing generally, village meetings, valuations of workdays.	Dalarna, Mora, Lima, Transtrand, Älvdalen	Nm 1: Härads- socken och byorganisation 9;1, pp. 133–176. Sigurd Erixon (1916)

Nordic Museum collection of objects (NM):

Name in catalog	NM number	Kind of obligation	Regional area	Year if inscribed on the stick	Arrived at Nordic Museum	Measures
Bydagsverkskavel Skarvstock	NM.4751	Workdays	Dalarna, Mora		1874	L. 189.5 cm W. 6*6.2*6.7 cm
Bystock Bydagsverkskavel Skull-stör	NM.9760	Workdays	Dalarna, Mora	1751	1860	L. 179.5 cm W. 5.1*5.7 cm
Kvarnsticka	NM.12790	Mill	Dalarna, Mora	1704	1876	L. 103 cm W. 2.1*1.7 cm
Karv-stock/Skult-stör	NM.15633 (see illustration)	Workdays	Dalarna, Venjan	1854	1877	L. 32 cm W. 7.2 T. 0.8
Arbetssticka dagsverkskavel	NM.15659	Workdays	Dalarna, Venjan		1877	L. 54 cm W. 5.9 cm T. 1.3 cm
Gravkavel	NM.25938	Digging graves	Dalarna, Älvdalen	1834/1861	1880	L. 71 cm W. 6*6 cm
Gravkavel	NM.26835 (see illustration)	Digging graves	Dalarna, Älvdalen	1793	1880	L. 132 cm W. 5.4*5.2 cm
Karvsticka Skolsticka	NM.26854 (see illustration)	School stick	Dalarna, Älvdalen	1817	1880	
Rotkafvel	NM.29957 (see illustration)	Shares in the <i>rote</i>	Dalarna, Sollerön		1880	L. 75.3 cm W. 2.8 cm
Gravkavel	NM.33110 (see illustration)	Digging graves	Dalarna, unknown place		1882	L. 40.3 cm W. 4 cm (8-sides)
Kistklubba	NM.46877	Coffin club	Dalarna, Mora		1885	
Begravnings-klubba	NM.46878	Coffin club	Dalarna, Mora,		1885	L. 0.18 cm W. 7.5 cm T. 2.5 cm

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(continued)

Name in catalog	NM number	Kind of obligation	Regional area	Year if inscribed on the stick	Arrived at Nordic Museum	Measures
Sågsticka	NM.46897	Sawmill	Dalarna, Mora		1885	
Gravkavel Gravsticka	NM.68736	Digging graves	Dalarna, Siljansnäs	1864	1891	L. 70.5 cm W. 1.9*2.1 cm
Sjuk kaffe	NM.112469 (see illustration)	Stick for caring for the sick	Dalarna, Orsa		1908	L. 50.6 cm W. 4 cm T. 2.7 cm

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Data availability

Data will be made available on request.

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