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Taking the world seriously: Autonomy, reflexivity and engagement research in social and environmental accounting

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ABSTRACT

There is a long-standing debate within the social and environmental accounting research community concerning whether research engagement with (commercial) organisations and decision-makers is detrimental to the pursuit of sustainability transformation. Those critical of engagement research see such an approach as futile or outright harmful, suggesting that scholars are bound to be co-opted in the process and essentially end up reproducing systems of domination. In response, we emphasise in this paper how engagement research requires an exercise of reflexivity, which, hopefully, makes us “more conscious and more systematic” about engagement research and provides “the mutual surveillance” (Bourdieu, 2000b, p. 119) required for this academic exercise. Drawing on Bourdieu’s *Pascalian Meditations*, we discuss the implications of the notions of intellectual autonomy and scientific capital in the field of social and environmental accounting research and stress that both the scholastic situation and engagement with the social world are necessary elements for scholarship. We argue, on the one hand, that critical research in social and environmental accounting is a key mechanism to enhance the scientific capital of the field—through improved theorising of power and conflict—and hence retain (strengthen) the autonomy of social and environmental accounting. On the other hand, we also suggest that reinvigorating research on the relevance of accounting *techniques* for sustainable development is essential for our scientific capital and the wider contribution of social accounting across intellectual fields and beyond.

1. Introduction

Climate change, biodiversity loss and soil depletion are among the biophysical processes that characterise the Anthropocene. Intertwining with the environmental crisis, human civilisation is facing major social challenges, such as modern slavery, inequality and human rights violations. Humankind is on a collision course with planetary boundaries, and vast changes are needed for the aspired sustainability transformation to turn from a lofty ideal into reality (Bebbington et al., 2020; Folke et al., 2019, 2021). It has been argued that scholarly research across disciplines, from science (Ripple et al., 2017) to accounting (Bebbington & Larrinaga, 2014), needs to play a role in any transition to a sustainable society.

For decades, social and environmental accounting (SEA) research has called for changes in how organisations work, performance

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gets measured and operations are appraised (Bebbington et al., 2021; Mathews, 1997). Emerging a few decades ago as a minor oddity at the margins (see Gray & Laughlin, 2012), social and environmental accounting has now evolved into a substantial field of research, currently seeking a spot at the core of accountancy, and thereby attracting considerable interest from a swiftly growing number of scholars (see Hopwood, 2009). Sustainability has attained a comparable standing to capital markets and financial reporting, and it is mentioned and discussed constantly at academic accounting events and in research papers.

Despite the emerging popularity, questions still remain: Does such growing interest in social and environmental accounting research do any good for the aspired sustainability transformation (Gray, 2010; Laine, Scobie, Sorola & Tregidga, 2020; Owen, 2008)? Is it sufficient that scholars are interested in social and environmental accounting questions, or should we also think about how we do such research and why? In other words, does social and environmental accounting research have an impact? Is there a difference in terms of what research questions are being pursued versus how such research is conducted? While we do not have direct answers, and while we acknowledge the institutional pressures requiring scholars to produce ever more research outputs at an ever-faster pace (Willmott, 2011), we stubbornly maintain that reflecting on these questions is paramount at times. How can social and environmental accounting research, and just about any research for that matter, contribute to the much-needed sustainability transition? We are not the first to pose this question (Baker, Gray, & Schaltegger, 2022; Gray & Milne, 2015; Puxty, 1986; Tinker, Neimark, & Lehman, 1991), but with the growing prominence of this area in both practice and academia, we argue that it is worth asking it again here.

The question is massive, and it is not our intention to try to provide an elaborate answer to it in this paper. Instead, we use it as a backdrop for making an argument in favour of a specific type of research: engagement with businesses and other commercial organisations. Alongside the more general discussion regarding the potential significance of social and environmental accounting research, there has been a long-standing debate concerning whether engagement with commercial organisations can be an effective way of pursuing change (for a recent recap, see Baker et al., 2022). On the one hand, some authors have advocated for SEA-engaged field studies with a normative agenda, arguing that such an approach offers scholars various opportunities ranging from learning and gathering unique information to the potential of inducing change in organisations (Adams & Larrinaga, 2007; Bebbington, 1997; Brander, 2022; Correa & Larrinaga, 2015; Gray, 1992, 2002; Parker, 2005; see a recent review in Garcia-Torea, Larrinaga, & Luque-Vílchez, 2022). On the other hand, this approach has received criticism from scholars contending that such SEA engagement has underestimated the effects of unequal distribution of power in both organisations and societies more broadly and is hence at serious risk of being captured in business case logic (Brown & Dillard, 2013; Molisa, 2011; Spence, Husillos, & Correa-Ruiz, 2010), or has at least proven not being very effective in terms of inducing changes in organisational practices (Owen, 2008). Discussing capture is a necessary critical exercise, but there is a clear risk that, instead of creating a conversation about the potential benefits and pitfalls of engagement research, such critiques end up discouraging scholars from engaging with organisations in the first place (Brown & Dillard, 2013; Brown, Dillard & Hopper, 2015; Brown & Tregidga, 2017; Gray, Dillard & Spence, 2009; Tinker & Gray, 2003). For instance, highlighting the need to escape business hegemony, Gray et al. (2009) advocate that social accountants seriously consider abandoning accounting for organisations, or commercial organisations at a minimum. Likewise, Brown and Dillard (2013) challenge SEA engagement research in their theorisation of adversarialism and take a sceptical view of scholars who seek to engage with businesses and policymakers. Additionally, they also encourage counter-hegemonic groups, in general, to retreat to “separate spaces outside existing institutions where they can explore and advance alternative understandings” (p. 14), proclaiming “their right not to participate” (p. 14) in corporate dialogues. In other words, engagement with business is seen as futile.

We politely disagree, and hence, in this paper, we aim to make the case for why we believe engagement with businesses and other commercial organisations provides social and environmental accounting scholars with an opportunity to produce insights, which, in our view, are core elements in the research field’s quest to contribute to the aspired sustainability transition. In so doing, we will also confront the soundness of the proposed retreat from SEA research engagements with businesses as suggested by Brown and Dillard (2013), as well as others who are critical of the research approach proposed by Adams and Larrinaga (2007, 2019) or Bebbington et al. (2020). At the same time, we should note that we remain indebted to Brown and Dillard (2013) for their call for conversations among “friendly enemies”, as their challenge has undoubtedly provided an opportunity to be more aware of the hindrances and pitfalls of engagement research, as well as demanded making the nuances of engagement research more explicit.

To address our aim of making the case for engagement research, we mobilise the notion of intellectual activity, as conceived by French sociologist and public intellectual Pierre Bourdieu, drawing especially on his book *Pascalian Meditations* (Bourdieu, 2000b)¹. In discussing the role of intellectuals in society, Bourdieu maintained that intellectuals should be autonomous and engaged at the same time (Stabile & Morooka, 2003). On the one hand, he attacks the Platonic relegation of the body as it comes to generate knowledge and suggests that we learn bodily, as “the body is (...) exposed and endangered in the world, faced with the risk of emotion, lesion, suffering, sometimes death, and therefore *obliged to take the world seriously*” (emphasis added) (Bourdieu, 2000b, p. 140). On the other hand, while Bourdieu recognised that researchers are exposed when they deploy their scientific capital in the field, Bourdieu did not propose anything like a retreat from outside spaces to the safety of the academic world. Instead, he defended the rearmament of the intellectual field, highlighting the importance of scholars’ autonomy and independence. In this paper, we use these arguments to make the case for SEA engagement with organisations by drawing on Bourdieu’s theory of the distance between theoretical models and practical reason and by exploring what the construction of autonomous and independent intellectual fields in SEA research would entail.

¹ Flyvbjerg’s (2001) proposal of phronetic social science could provide an alternative template to explore these ideas. For example, his recommendation to get close to reality has the same rationale as Bourdieu’s exhortation to take the world seriously. In fact, both authors draw on Aristotelian ideas.

This paper makes two contributions. First, this paper makes a case and provides arguments for engaging with any kind of organisation and existing institution in the understanding that transitions towards sustainable development will require researchers to adopt innovative approaches (Bebbington & Larrinaga, 2014). Second, in addressing the critical arguments raised against SEA engagement, this paper adds to the methodological basis of such a research approach. It alerts researchers who engage with organisations of the importance of reflexivity and scientific capital to avoid the capture of the social accounting agenda and thereby risking its potential to produce transitions towards sustainable development.

A rigid interpretation of the critical arguments contested in this paper could dissuade creativity and, inadvertently, encourage more research aligned to what is generally perceived in academia as safer alternatives (e.g., quantitative analyses that conform to mainstream methodological perspectives, which are increasingly based on commercial databases, or desk-based work focusing solely on material available in the public domain, such as studies exploring the nuances of sustainability reporting) (Laine et al., 2020; see also Malsch & Tessier, 2015). While we remain committed to pluralism, also in terms of research approaches and methodologies, we argue that to unleash its full potential, social and environmental accounting research needs scholars to engage with the field and the field actors, as such direct contact enhances the intellectual's feel of the world and aids her understanding of it. Or, as Hopwood (1979, p. 147) put it decades ago, "without [research oriented towards describing and understanding accounting systems in action], I feel, the behavioural and organizational study of accounting will increasingly exist in a void, within a world grounded on the myths of the accounting mission rather than the achievements of accounting in practice." To paraphrase Bourdieu (2000b), we argue that we need to take the world seriously.

The rest of the paper is structured as follows. The next section briefly sets the scene, describing engagement research in SEA and the critiques it has stimulated. Section three provides a brief introduction to Bourdieu's thinking, focusing in particular on his ideas concerning the academic field and the role intellectuals have in society. Thereafter, the following sections make use of and expand upon these ideas to make a case for engaged yet autonomous SEA research, with section four focusing on the need for reflexivity and section five focusing on the importance of autonomy. Finally, section six presents some concluding comments.

2. Engagement research in social and environmental accounting

A conceptualisation of engagement research in social and environmental accounting requires a historical perspective. We should begin by pointing out how the notion of social and environmental accounting is quite recent, with the first theoretical and practical activities (e.g., the *bilan social* in France), dating back only four decades (Mathews, 1997). It is relevant to note, however, that since the early days of social and environmental accounting, SEA researchers have not merely been passive observers or commentators of an existing and quickly evolving phenomenon. Instead, they have also engaged with a normative thirst (Bebbington, 1997; Larrinaga & Bebbington, 2021), seeking to explore new ideas intended to develop and shape social and environmental accounting practices. In a sense, it could be said that engagement research has been a characteristic of the SEA *experiment* since its inception, as epitomised by, for instance, Rob Gray's engagements with the Association of Certified Chartered Accountants (ACCA) and the United Nations Conference on Trade and Development for the development of environmental accounting in the 1980s and 1990s (Coulson, 2020; Ferguson & Larrinaga, 2014).

More recently, Gray (2002), Parker (2005) and Adams and Larrinaga (2007) proposed a normative research agenda for SEA research that would include, among other aspects, case studies, action research and experimentation focusing on the possibilities of SEA. Although there are different interpretations concerning what SEA engagement research actually entails (and we acknowledge that it might escape a definition altogether), in this paper, we focus on SEA research engagement with organisations and existing institutions, including, to that effect, business organisations and policymakers. Further, we perceive such engagement to include the researcher being in close contact and interacting with the actors inside the organisation in one way or another. For simplicity, such research will, in this paper, often be referred to as SEA engagement research.

Following Adams and Larrinaga (2007), there are two elements in SEA engagement research. First, it has a normative intention, as it aims to enhance the accountability of organisations and seeks to consider their involvement in ecological exploitation, human rights abuses and indecent labour conditions, among other wrongs. Such an intention is not uncommon within SEA research, and it is shared by different branches of this field of research (Baker et al., 2022). Second, SEA engagement research works interpretatively. It considers that a broader understanding of social and environmental accounting on both micro and macro levels requires insights that can be gained through close engagement with organisations, such as through extended observation of SEA in its context of application, as well as with the aid of in-depth interviews and focused discussions shedding light on how involved actors perceive, think of and interpret SEA within a specific context (Dey, 2007; Correa & Larrinaga, 2015; for this research approach in general see Ahrens & Chapman, 2006; Alvesson & Deetz, 2000; Alvesson & Sköldberg, 2009).

Some scholars believe that engagement research has invigorated the field, providing insight into the impediments to social and environmental accounting and the potential of new accountings (Gray & Laughlin, 2012). However, as noted in the introduction, engagement research has also received critical assessments (Brown & Dillard, 2013; Brown, Dillard & Hopper, 2015; Brown & Tre-gidga, 2017; Gray et al., 2009; Molisa, 2011; Spence et al., 2010), oftentimes based on arguments that revolve around the insufficient attention paid to conflict and power structures. This debate forms the background for the argument in favour of the engagement research that we make in this paper. Hence, the rest of this section takes a closer look at the characteristics of SEA engagement research as well as the critiques that have led some scholars to discourage this activity.

2.1. Engaging with organisations

Notwithstanding the possibility that important instances of SEA engagement research are not in the literature for different reasons², Adams and Larrinaga (2019) show that SEA engagement research has been dominated by different variations of participatory research methods: participant observation, action research and dialogics and, especially, qualitative interviews (see also Garcia-Torea et al., 2022). Along these lines, SEA researchers have engaged in a wide array of different contexts, including cities (Fraser, 2012), commercial companies (Laine, Järvinen, Hyvönen, & Kantola, 2017), with critical stakeholders (Tregidga, 2017), garment manufacturing companies in less developed countries (Sinkovics, Hoque, & Sinkovics, 2016), industries (Bebbington et al., 2020), NGOs (Denedo, Thomson, & Yonekura, 2017), social enterprises (Luke, Barraket, & Eversole, 2013), stakeholder consultation (Archel, Husillos, & Spence, 2011) and state-owned enterprises (Zhao & Patten, 2016). Such contextual diversity in which SEA researchers engage prompts two initial observations. On the one hand, it could be interpreted that the criticism presented against engagement with organisations only targets a subset of this literature and excludes engagements with the broader society, such as NGOs, for example. On the other hand, we find the distinctions made by critical scholars between engagements with commercial organisations and those with broader civil society to an extent problematic, as some of the recent engagements reported have taken place in diverse contexts and thus show how classifying such social situations into neatly bounded categories can be challenging in the first place. Furthermore, given the diversity inherent in all organisational forms, we are not convinced that the organisational form dictates an organisation's whereabouts and hence allows for the ex-ante categorisation of a site into a place of dangerous co-optation or a safe site of broader civil society (see Chowdhury, 2017). Furthermore, studies such as Archel et al. (2011) and Tregidga (2017) highlight how field studies can benefit from interviews with corporate executives and still call for substantial transformation.

2.2. Normative intention

SEA engagement research has a normative intention to produce “dramatic changes in sustainability accountability and performance” (Adams & Larrinaga, 2007, p. 340) to keep “sustainability problematic for business and [to articulate] sustainability in accounting terms which provide a challenge to business practices” (Bebbington, 1997, p. 377). We argue that this aim is pretty much in line with the purported general aim of SEA, which is often ascribed to include challenging mainstream shareholder business accounting perspectives (see e.g., Brown & Dillard, 2013). On this note, Adams and Larrinaga (2019) contend that SEA engagement research can maintain intellectual autonomy by articulating theoretically informed interpretations of SEA practices taking place in the field. Further, they maintain that even more pragmatic social and environmental research approaches may be critical of the role of accountants and accounting practice. Far from being co-opted, engagement research has provided critical and nuanced explanations of how the SEA agenda is processed in organisational settings (Killian & O'Regan, 2016; Laine et al., 2017; Larrinaga & Bebbington, 2001; O'Dwyer, 2003; Sinkovics et al., 2016). Indeed, these authors have been able to produce papers reporting in-depth discussions on how SEA innovations and practical applications are utilised in organisations, as well as on how managers and other actors within them speak of SEA precisely because of the researchers' active engagement with these organisations during the research process. A similar exploration would not have been possible had the researchers remained on the outside, looking in (Lukka & Becker, 2022).

In contrast to the previous description, Brown and Dillard (2013) portray engagement research in social accounting as mere reformist partnerships with organisations, seeking to provide advice and suggestions for improvement to businesses and policymakers and consequently risking the researchers being co-opted in the process as their recommendations are processed into the business case for sustainability. The problem with such an approach, critics argue, is that by engaging at the margins of the business world, social accounting risks adopting the hegemonic language of business and losing the emancipatory potential of research (Spence, 2009). Likewise, a researcher may end up legitimating piecemeal solutions through having her reputation utilized to portray the business in a particular light. Further, fieldwork's reliance on the native's perspective of the social world, with underlying ideological and structural forces remaining invisible for both the social actors and the researchers, is considered counterproductive since it leads to the capture of the social accounting agenda and the naturalisation of the business case for sustainability discourses (Spence, 2009). Critics disdain the normative aspect of engagement field studies and argue that such work is in danger of providing insights into merely *internal struggles* and organisational dynamics of social and environmental accounting, thereby risking losing sight of “the wood for the trees” (Spence et al., 2010, p. 84). In addition to providing such critical remarks, SEA scholars have also been discouraged from getting involved in and engaging with organisations and existing institutions in the first place (Brown & Dillard, 2013; Brown et al., 2015; Gray et al., 2009; Tinker & Gray, 2003), since such approaches are considered to be either outright harmful to the pursuit of any meaningful sustainability change or at the very least imply wasting one's precious time.

We do not agree with these critical viewpoints and perceive SEA engagement research to hold considerable value, although we acknowledge that there are pitfalls to be considered (Chelli & Cunliffe, 2022; Vaivio, 2008). Given the warnings that have been flagged regarding power struggles, inherent conflict and the associated potential co-optation of researchers and research agendas by hegemonic business interests, we consider it important to explore to what extent the exposure that stems from engagement with organisations and existing institutions is at odds with the intellectual autonomy we see as vital for the SEA agenda. Otherwise, engagement research would amount to a sociodicy, a worthless activity, since, as Bourdieu (2000b) put it, “the established order is so well defended because one only has to be stupid in order to defend it” (p. 182). With this caveat in mind, the rest of the paper makes the case for SEA

² For example, the engagements by Rob Gray and his colleagues mentioned earlier.

scholarship to be simultaneously autonomous and engaged and emphasises that research should not exclude any outside space from the outset based on principle. To this end, the paper draws on Bourdieu's thinking to enquire into the distance between academic research and practical reason and to explore the construction of an autonomous and independent intellectual field in SEA.

3. Bourdieu: Autonomous and engaged intellectuals

Pierre Bourdieu is one of the most influential 20th-century sociologists and public intellectuals. While his work tended to be mobilised only seldom in the accounting literature (Malsch, Gendron, & Grazzini, 2011), Bourdieu's thinking has in recent years featured more frequently in interdisciplinary accounting journals, and specifically in *Critical Perspectives on Accounting* (e.g., Archel, Carrasco, García-Benau, & Larrinaga, 2022; Harvey, Yang, Mueller & Maclean, 2020). At the same time, such development is less prominent in social and environmental accounting, even though the conceptual apparatus Bourdieu developed would arguably offer some potential for studies exploring the interface of different fields and expertise (Cooper & Coulson, 2014; Malsch et al., 2011; Neu, Cooper, & Everett, 2001).

In this section, we provide a brief overview of Bourdieu's thinking, focusing on the main concepts in his theory of practice and the ontological approach underpinning his work. We keep this discussion relatively short, however, as in our view Bourdieu's work has received considerable attention in accounting research and hence detailed discussions of his ideas are already available elsewhere (Harvey et al., 2020; Malsch et al., 2011; see also Emirbayer & Johnson, 2008). Thereafter, we discuss the key interest we have in this paper, namely how Bourdieu applied the theory of practice to studying intellectual fields, which then inspires our subsequent analysis of SEA engagement research.

3.1. Bourdieu's theory of practice

The context and motivations of an author often provide key elements for understanding her/his thinking. When Bourdieu developed his theory of practice, two major intellectual figures, Sartre and Levi-Strauss, represented two radically opposed factions in the humanities and social sciences in France (and elsewhere). Sartre's existential voluntarism propounded a subjectivist account of society in which the world is an object of *pure knowledge* and the individual subject is characterised by free and creative unbounded agency. Sartre thought that the intellectuals must intervene in every political dispute that is available in their time. In contrast, Levi-Strauss's structuralism has a radical objectivist understanding of the social world that is reduced to the production of *mechanical causality* in which actors have no agency. The notion of the intervening intellectual is alien to a system in which actors lack agency (Bourdieu, 1977; Swartz, 1997). Bourdieu shared a great deal of Sartre's political opinions (towards the left) and his interest in intellectual interventions but found that Sartre's method of practicing science could benefit from Levi-Strauss' systematic approach to research. In summary, Bourdieu (2000b, p. 132) constructed a theory of social practice to transcend the "disastrous opposition between the individual and society" between Sartre and Levi-Strauss (see also Bourdieu, 1977; Swartz, 1997).

To account for the interplay resulting from incorporating individual agency into the structuralist analysis (without falling into a voluntarist perspective), as well as to take into account the observed regularities of social action (without recourse to objectivist or positivist perspectives), Bourdieu developed a model that focused on action: his theory of practice (Swartz, 1997). This theory consists of three key concepts: habitus, field and capital. While these concepts are at times used separately in scholarly work, in Bourdieu's thinking, they gain their specific explanatory power when applied together and in relation to each other, as this allows for a more comprehensive analysis of the social settings transcending both micro and macro levels (Emirbayer & Johnson, 2008).

Concerning *habitus*, Bourdieu considered that actors act purposefully according to practical rationality, which allows them to adapt to the circumstances according to their interests. However, with the notion of habitus (*history in bodies*), Bourdieu highlights that agency is structurally constrained by "perceptions, aspirations, and practices that correspond to the structuring properties of earlier socialization" (Swartz, 1997, p. 103; Bourdieu, 2000b). Habitus also includes various types of beliefs and values, which might be implicit and taken for granted but nonetheless affect the actions of the individual (Neu, 2006). Actors have an internalised historical experience that provides structure to their practice by constraining and enabling their agency, creating the *disposition* to intervene in the field in particular ways.

The site where interests and action materialise is the *field*. Bourdieu conceived of action as actors' struggle to occupy positions in the field and to define the relative valuation of different resources. This brings us to the concept of *capital*, which refers to the combination of resources and the value attributed to them in different fields. Fields are relational spaces in which the relative value of different forms of capital determines the occupation of dominant and peripheral positions. Different forms of capital, including economic, social, cultural and symbolic capital, confer actors possessing them with varying degrees of power to occupy central positions (Bourdieu & Wacquant, 1992; Malsch et al., 2011; Swartz, 1997).

Forms of capital are valued differently in each field, with a specific form often dominant and most valued. As a result, agents in fields engage both to compete for the possession of capital and to define the relative value of each form of capital in a particular field. To provide an example, Archel et al. (2011) analysed in their discussion of a Spanish stakeholder consultation process concerning CSR regulation how business representatives mobilised the economic capital of their organisations in the process, while both business and union representatives strategised their social capital, based on networks and relationships, to advance their perspectives on corporate social responsibility. These actions took place at the cost of the stakeholders who did not possess similar levels of the forms of capital valued in this field.

Of the different forms of capital, Bourdieu paid specific attention to *symbolic capital*, which is more abstract than other forms of capital but nonetheless plays an important role in field struggles. For Bourdieu, symbolic capital is cognitively embedded in social

structures in such a way that it usually goes unrecognised, reproducing current structures. Actors are blinded to this form of capital because it is based on “cognitive structures that are issued out of the very structures of the world” (Bourdieu & Wacquant, 1992, p. 168). In contrast, the deployment of other forms of capital (e.g., economic or cultural) might not always be effective in field struggles because they are noticeable and subject to critical scrutiny, hence requiring legitimization. In these cases, economic and other forms of capital can be transformed into symbolic capital and disguised into a form of capital that is considered legitimate. In this regard, symbolic capital is *denied* capital “because it disguises the underlying interested relations as disinterested pursuits” (Swartz, 1997, p. 90). Bourdieu detailed the concept of *symbolic violence* to describe the legitimization of political and economic capital, by which “the dominated accept as legitimate their own condition of domination” (Swartz, 1997, p. 89).

It is important to consider that different forms of competition are specific to each field, with the very existence of fields requiring actors to accept the basic terms of competition and to have dispositions that enable and encourage them to invest in each specific field (Swartz, 1997). Here, to understand the ongoing struggle in the field, it is worth discussing two further concepts: *doxa* and *illusio*. In simple terms, *doxa* refers to the shared, often taken-for-granted and unquestioned beliefs and common understandings of the field, defining how actors enact their habitus. *Illusio*, then, is used to describe how agents are committed and invested in the game taking place in the fields, resulting in them reproducing, enforcing and reinforcing its rules. As Bourdieu and Wacquant (1992, p. 98) put it, “[P]layers are taken in by the game [*illusio*](...) only to the extent that they concur in their belief (*doxa*) in the game and its stakes; they grant these a recognition that escapes questioning”.

This brings us to the end of our brief general introduction to Bourdieu’s theory of practice and its key concepts. We now turn our attention to how Bourdieu applied this theory to analyse intellectual fields and shed light on their roles and functions in society.

3.2. Intellectual fields: A sociology of sociology

Bourdieu utilised sociology to understand sociology itself, for he thought that to achieve a degree of freedom, any rigorous research effort must be accompanied by an exercise of reflexivity about the research activity in the scientific field (Bourdieu, 2000b, 2003; Bourdieu & Wacquant, 1992; Swartz, 1997; Turnbull & Antalffy, 2009). The scientific field is, therefore, no exception and can be studied by reference to the general laws of the theory of practice, although understandably considering the specificities of the intellectual fields, habitus and capital. Hence, the development of these ideas has made Bourdieu an often-used reference for discussions concerning intellectuals’ interventions in different fields, including accounting (Archel et al., 2022; Cooper, 2005; Cooper & Coulson, 2014).

Following his theory of practice, Bourdieu conceived of the intellectual as defined by the occupation of a place in an *intellectual or scientific field*, something that is itself the object of political struggle. Each scientific field is characterised by a specific *doxa*—“a set of inseparable cognitive and evaluative presuppositions whose acceptance is implied in membership itself” (Bourdieu, 2000b, p. 100). This implies that scientific fields are all different, each having its own configurations related to the relative valuation of capital at a given moment. Further, the game and struggle in each scientific field lead to the accumulation of capital (e.g., scientific) for some players, in this case, specific intellectuals, who, as a result, gain authority in their fields. As with other fields, we ought to bear in mind here that academics’ capital and authority are not directly transferrable from one scientific field to another. A distinctive or central position enjoyed by a scholar of accounting does not translate, for example, into a comparable position by this scholar in the field of sociology.

3.3. Scholastic disposition

While all fields have their own rules and ways of functioning, Bourdieu considered scientific fields to have something in common. He maintained that engaging in scientific fields requires a precise *habitus* that creates the conditions of possibility for the disposition of intellectuals (i.e., the *scholastic disposition*) that entails a suspension of some of the assumptions of common sense and the adherence to the logic (*illusio*) of the academic game (Bourdieu, 2000b). Two areas in need of inquiry emerged as key concerns for Bourdieu in his analysis of scholastic disposition: the need for reflexivity and his critique of the relegation of the body.

First, the need for reflexivity is closely associated with the habitus of the intellectuals, which is distanced from material necessity and the practical affairs of everyday life:

As one moves away from the lower regions of the social space, characterized by the extreme brutality of the economic constraints, the uncertainties diminish and the pressure of economic and social necessity relax. As a consequence, less strictly defined positions, which leave more scope for manoeuvre, offer the possibility of acquiring dispositions that are freer in respect of practical urgencies – problems to solve, opportunities to exploit – and seemingly preadjusted to the tacit demands of the scholastic universes. (Bourdieu, 2000b, pp. 16–17)

This habitus, essential for participation in intellectual fields, has other consequences, however, as it creates a bias in how the

researcher interprets her research objects. This is due to the intellectual's latent unawareness of the social distance of the scholastic disposition, which results in the risk that the researcher will take practical action for a theoretical model, committing what Bourdieu calls the scholastic fallacy (Bourdieu, 2000b; Swartz, 1997)³. This is why Bourdieu (Bourdieu 2000b; Bourdieu & Wacquant, 1992) called for an exercise of reflexivity, which is essential for recognising the specificities of intellectual struggles and for avoiding their projection into research objects, as well as for recognising the epistemological difference between practical and theoretical knowledge (Bourdieu, 2000b; Swartz, 1997).

Second, Bourdieu emphasised that we should consider the role of the body in the creation of knowledge. Inherent in his notions of habitus and field are the importance given to the body and the idea that we learn bodily. Practical learning is the outcome of cognitive structures that have been shaped by the presence and exposure of the body to the field (Bourdieu, 2000b). Given the distance of the intellectual from the material necessities of everyday life in the intellectual field, there is a Platonic temptation to demote this form of bodily knowledge, which is considered an obstacle to more intellectualist comprehension by researchers. However, the body is "an instrument of knowledge" (Bourdieu, 2000b, p. 137), and the researcher is not an exception. Attention and the interest in learning (what Bourdieu calls disposition) stem from the researchers' presence in the world; scientific activity cannot be "a separate, self-enclosed, and self-referential realm of discourse" (Bourdieu & Wacquant, 1992, p. 30), but needs to take the world seriously. In other words, Bourdieu emphasised the relevance of systematically engaging with the empirical reality and being organically exposed to the emotions and suffering that prevail in these settings, making the researcher vulnerable to this reality and thus obliging him to take the world seriously. It is only by endangering his body that the researcher can get close to and understand the rules of the field and the habitus of the actors, connecting the theoretical elaborations prevalent in the scientific field with the empirical reality of the field while, at the same time, recognising the difference between practical and theoretical knowledge (Bourdieu, 2000b; Bourdieu & Wacquant, 1992; Swartz, 1997).

3.4. Science and politics

Bourdieu thought that research in the social sciences is a form of struggle for emancipation; acts of research are political acts (Swartz, 2013). Consequently, he put considerable effort into discussing the role intellectuals have in society. Here, we should pay attention to the role of *cultural capital*, which intellectuals possess in considerable amounts (Bourdieu, 2000b; Swartz, 1997) and which is significant in the struggles to occupy positions in the scientific fields. However, cultural capital acquired in scientific fields is also mobilised elsewhere, turning intellectuals into symbolic producers who partake in transforming economic and other forms of capital into symbolic capital in fields beyond scientific fields. Herein lays a tension in Bourdieu: he endorsed a social science for emancipation, but he observed that scientists and other cultural producers (e.g., writers), either on purpose or unconsciously, produce symbolic capital in other fields, transforming relations of exploitation into legitimate relations (Bourdieu & Wacquant, 1992; Swartz, 1997, 2013). Intellectuals can expose the fabric of symbolic violence (i.e., taken-for-granted power relations), but over time, their research and findings can also be incorporated by dominant groups, who could use them to create more sophisticated mechanisms of power and social control (Swartz, 2013). From this interplay between the intellectual and the political fields, and the risk of the intellectual being used to produce symbolic violence, emerges the imperative for the intellectual to intervene in the public arena to challenge taken-for-grantedness and, by default, to pursue the shattering of symbolic violence (Swartz, 1997, 2013).

However, in Bourdieu's work, there is a second tension in his articulation of intellectual interventions (Swartz, 1997). While he highlighted how good science can serve in political struggles, Bourdieu also warned against the intellectual taking a role of service to either the dominant or the subordinate groups, an important theme in his *Pascalian Meditations* (Bourdieu, 2000b; Swartz, 1997). Instead of taking such a strong position in social struggles, intellectuals should better serve society and subordinate groups by pursuing their own collective interests and building academic autonomy to protect critical enquiry⁴ (Stabile & Morooka, 2003; Swartz, 1997). Such academic autonomy is, however, challenged by the symbolic violence of common sense: "those who peddle common sense always have their chance in the field according to a principle familiar to economists: bad money chases away good" (Bourdieu & Wacquant, 1992, p. 184). Therefore, Bourdieu proposed a rearmament of the intellectual field, consisting of the construction of autonomous and independent intellectual fields (Swartz, 1997, 2013), based on the existence of autonomous scientific capital (Bourdieu & Wacquant, 1992).

The rest of the paper mobilises and expands the ideas developed in this section to make a case for engaged yet autonomous SEA research and simultaneously confronts the arguments calling for scholars to retreat from organisational engagements. We will do so in the subsequent sections by focusing on Bourdieu's two main preoccupations regarding science: the need for reflexivity and the importance of autonomy.

³ The scholastic fallacy is committed by researchers that are unaware of the distance that separates their theoretical preoccupations from the practical logics of the field (in this case could be the organization). The scholastic fallacy would consist in projecting the theoretical perspective of the researcher into practice, asking actors to be their own sociologists and talk and act according to the frames already established by the scholastic theories (e.g., legitimacy theory or the business case in the SEA literature). This fallacy will drive the researchers to forget that the matter of research is what the field and the actors are, rather than what the researcher projects on them (see Bourdieu, 2000b, chapter 2).

⁴ Note that Bourdieu is calling researchers to serve subordinate groups, but he thinks that subordinate groups are better served by autonomous intellectuals that are not taking a subservient role to subordinate groups. Bourdieu's skepticism towards organized subordinate groups stems from his opinion of intellectuals participating in organizations of the Communist Party (see Bourdieu, 2000b; Bourdieu & Wacquant, 1992; Swartz, 1997).

4. Reflexivity and SEA engagement research

In Bourdieu's work, there is a tension between the objectives of science, namely, the pursuit of objectivity and the shattering of symbolic violence, and the nature of scientific practices, which are carried out by scientists invested in the struggles of their own academic fields. If science produces symbolic capital, how can we ensure that interested scientists do not use this power to produce symbolic violence? (Swartz, 1997, 2013). The role of reflexivity is crucial here. According to Bourdieu, the intellectual should in every enquiry perform a critical reflection about herself and the social conditions of possibility for the scholastic disposition and, thus, recognise the distance between the ways academics see the world (with their theories, interests, careers and academic controversies) and the practical reason of those who are invested in different universes of the social world (Bourdieu, 2000b; Bourdieu & Wacquant, 1992; Swartz, 1997). The notion of reflexivity has, however, at times been interpreted differently, as, in line with the retreat thesis, it involves the engagement of academics with marginalised politics (e.g., Shenkin & Coulson 2007). Taking a contrary position, this section reviews the conditions of possibility that underlie the production of research that takes the world seriously—namely, a reflexive practice about the distanced intellectual gaze that enables theoretical reconstruction and the social conditions that enable scholastic disposition—and discusses how these can be used to support SEA engagement research with organisations and policymakers.

4.1. The distance between theory and practical reason

As noted above, Bourdieu argued that engagement in the scientific field requires the intellectual to have a particular habitus, which facilitates acquiring the scientific disposition and adhering to the *illusio* of the academic game. This brings in a theoretical gaze, allowing the intellectual to see the world through the theoretical assumptions that are commonplace in the scientific field. At the same time, Bourdieu emphasised the challenges this causes since the practical fields do not follow the logic inherent in the theoretical assumptions, nor can the agents of the field be forced to obey it. Scientists and other social agents are in different positions and have different points of view. Thus, to take the world seriously, the intellectual needs to reconcile the differences between the theoretical gaze and the practical reason. A reflexive exercise is required.

In this paper, we argue that it is beneficial for social and environmental accounting scholars to engage in the practical field, including commercial organisations, even if these entities strive to create profit and, with their current activities, partake in environmental degradation. We acknowledge that everyone does not agree with this approach, and some see it as futile or outright harmful. Those critical of such engagement have noted, for instance, that social and environmental accounting practices in organisations follow the logic of the business case of sustainability (Archel et al., 2011; Brown & Dillard, 2013; Spence, 2007). This implies that in organisational life, social and environmental accounting practices remain dominated by the pursuit of further economic gains or that the sheer power of the capitalistic economic base (Spence, 2009) disarms social and environmental accounting from any potential for change beyond incremental change. Furthermore, those critical of engagement have also noted that social and environmental accounting research has been dominated by arguments based on the business case for sustainability (Brown & Dillard, 2013; Gray & Laughlin, 2012; Spence, 2009). On this note, we concur to some extent. While a substantial body of research influenced by perspectives of accountability and deep ecology exists (e.g., Bebbington et al., 2020), much of the accounting research touching on social and environmental issues is influenced by a narrative that gives pre-eminence to financial interests (e.g., Dhaliwal, Li, Tsang, & Yang, 2011). This shows, for instance, in how corporate environmental initiatives are assumed to benefit both societies and corporations alike, or by the plethora of studies which have tried to find the holy grail of the statistical association between sustainability performance (whatever it means) and financial performance (Eccles, Ioannou, & Serafeim, 2014). It takes very little to frame “business as the means by which sustainability can be achieved” (Spence, 2009, p. 212).

Challenging such business logic and questioning the benefits of engagement, Brown and Dillard (2013) advocated alternative discourses built by counter-hegemonic movements (see also Spence, 2009). To support their argument, Brown and Dillard (2013) draw on Archel et al. (2011) to illustrate how dominant business case discourses are imposed over alternative discourses in the CSR stakeholder engagement they present. We should note, however, that in the case discussed by Archel et al., the initial diversity of views was filtered through a stakeholder dialogue to finally produce a consensus articulated around a business case discourse, supported by the dominant bloc, thereby illustrating, in our view, the obstacles that counter-hegemonic movements face in their attempts to challenge the dominant discourse. While we acknowledge the value of alternative discourses as well as perceive the efforts of counter-hegemonic movements as essential in the pursuit of sustainability transformations (Laine & Vinnari, 2017), we remain unconvinced that relying predominantly on such an approach is going to be sufficient, and hence remain hesitant of the proposition for researchers to retreat from engagement with the dominant bloc.

Furthermore, we maintain that the approach often favoured by those proposing a retreat from these engagements is characterised by the privileging of predetermined social theories and distrust in the potential of field studies, which make use of insights gained through engagement with field actors associated with corporations or other players of the dominant bloc. On the one hand, this approach privileges only a subset of potential approaches to knowledge production, such as abstract theorising or relying on the analysis of corporate reports and scholarly controversies based on publicly available material (but see Archel et al., 2011; Cooper, 2005). Such approaches and data sources can no doubt produce highly valuable insights, but they nonetheless limit the universe from which we can learn. This is unnecessary, we argue, drawing on Bourdieu, and maintain that intellectuals should be open to surprises emerging from swiftly changing practical fields. On this note, we should also recall how it has been argued that the results in critical research at times precede the research itself “because the research story is built around a pre-given theory” (Jönsson & Macintosh, 1997, p. 376). Thus, it appears to us that from the vantage point of those critical of engagement, the explanation of sustainability

accounting appears to be complete, a part of the grand theories of society, the strong theories to which Lukka and Becker (2022) refer: corporations and the hegemonic bloc will not contribute to solving the challenges of the current sustainability crisis in a meaningful way. As such, from this viewpoint, there is very little space left for the theorisation of social and environmental accounting beyond grand theories and the development of ways in which accounting can contribute to empowering civic counterweights to financial capitalism (Brown & Dillard, 2013; Brown & Tregidga, 2017; Spence, 2007, 2009).

On the other hand, dismissing the potential of studies engaging with the practical field treats “the vast majority of participants in organizations as people who lack the ability to understand, let alone express, the nature of their social existence at work and who do not understand the power relations which bind and exploit them” (Jönsson & Macintosh, 1997, p. 375). Consequently, research carried out from a comfortable distance (Jönsson & Macintosh, 1997) takes precedence in this perspective over field studies. The intellectual, just like the field actors, is unable to fully appreciate the nature of her position concerning the distribution of power in the social setting; therefore, any engagement research she pursues is conceived to have an inherent risk of co-optation and capture by deep objective structures. Hence, a critique of these structures drawing on predetermined theories is perceived as a safer and potentially more productive alternative (Archel et al., 2011; Brown & Dillard, 2013; Spence, 2007; Tinker & Gray, 2003).

At this point, we should underscore that, in our view, the nurturing of critical social theories is an important element of scholarly work, and it remains essential for the quest to build scientific autonomy for SEA research, to be discussed in more detail in section five. However, despite such a benefit, the distanced theoretical approach adopted by those arguing for a retreat risks becoming distorted, leading the scientist to forget her own situatedness. As a consequence, the practical logic gets repressed and the agents in the field are attributed the viewpoint of the intellectual, or, worse, the practical logic gets relegated to the realm of non-existence of the *vulgar* (Bourdieu, 2000b). This distortion leads to what Bourdieu called the *scholastic fallacy*, which causes scientists to conflate theoretical models and practical action and to misrepresent the nature of practices by attributing the assumptions of the scientists’ intellectual activity to them. Here, it is worth recalling how the scientist needs to adopt the scholastic disposition and specific doxa to succeed within the intellectual field, and in this quest, preadjust to those requirements by placing less attention on matters of practical reason and urgency. Based on the *scholastic fallacy*, the researcher attributes scholarly reason, which belongs to the researcher’s relation to the world, to the world of practice, repressing the specificity of practical reason and producing a form of symbolic violence. Here, we should note the paradox involved: while the intellectual should be fighting symbolic violence in society, the scholastic fallacy leads her to create more of it.

Moreover, the scholastic fallacy risks falling into the intellectualocentrism censured by Bourdieu, transforming the academic commentary into a political act, the “exegesis of canonical authors” (Bourdieu, 2000b, p. 4) into a revolution.

[Intellectuals] must submit themselves to the relentless critique of the use of intellectual authority as a political weapon within the intellectual field and elsewhere. All scholars must also submit themselves to the critique of scholastic bias (...) [that leads] to mistake verbal sparring at academic conferences for interventions in the affairs of the city. (Bourdieu, 2000a, p. 41)

Bourdieu (2000b) therefore called for the rehabilitation of practical reason. There is a distance between the intellectual’s theoretical constructs and the experience derived from practical action, implying that “an adequate model of reality must take into account the distance between the practice experience of agents (who ignore the model) and the model” (Bourdieu & Wacquant, 1992, p. 70). To combat the scholastic fallacy, Bourdieu called to reverse the myth of the cave, “the professional ideology of the professional thinker” (2000b, p. 50), in order to rehabilitate practical reason and to defend “the specific reasons of practical reason” (p. 81), thereby recognising the plurality of intelligence.

We now return to the business case logic for sustainability, as it is the central argument of scholars proposing a retreat from SEA research engagements with businesses. We contend that the business case for sustainability could be an example of a theoretical model that is productive in the academic field but whose translation to the social world of SEA practice is problematic because it blinds the researcher and prevents understanding by blocking any insights emerging from the social world in the form of alternative/messy/conflicting reasons. For example, Brown and Dillard (2013) referred to the domination of the business case structures in the CSR consultation reported by Archel et al. (2011). However, we would argue that *business case theory* does not capture all the nuances of the practical reasons deployed by the actors in this event. The insights produced by a lengthier research engagement in the same field (Luque-Vílchez & Larrinaga, 2016) cast doubts over the symbolic status and consensus that business case arguments allegedly gained: NGOs such as Amnesty International and Greenpeace felt marginalised and boycotted the discussions; business organisations and unions reproduced their adversarial bargaining model; and, while throughout 2004–2011, the socialist government in Spain favoured a more enlightened version of corporate social responsibility, the subsequent conservative government of 2011–2018 significantly narrowed the scope of the advancements that had been achieved previously. These findings illustrate how complexity and messiness are often inherent features of such social settings and thereby indicate the potential difficulties involved in attempts to grasp the reasons behind a certain practice, as well as highlight how a specific messy context cannot necessarily be encapsulated within predetermined theories, such as the idea of business case hegemony.

A more adequate model of reality considering the distance between intellectual theoretical constructs and the experience of practical action could also help differentiate between stakeholder engagement⁵ and engagement research, as Correa and Larrinaga (2015) point out (see also Tregidga & Milne, 2022, p. 2). Archel et al. (2011), for instance, did not participate in the Spanish

⁵ The notion of stakeholder engagement refers to consultation processes launched by corporations and other organizations to gain knowledge about stakeholders’ expectations. Stakeholder engagement is a prevalent item of corporate responsibility policies. Correa and Larrinaga (2015) explain how stakeholder engagement and engagement research are different activities.

stakeholder engagement exercise they focused on in their study but instead investigated this event afterwards by interviewing the participants. It can be argued, therefore, that a reflexive exercise is necessary for making sense of the distance between scientific and practical perspectives to grasp all the theoretical and methodological consequences of the fact that scientists and agents are in different positions (Bourdieu, 2000b). In this regard, Brown and Dillard (2013) make conclusions about engagement research (i.e., a scientific activity) based on the disappointments that were aroused in the stakeholder dialogue exercise as reported by Archel and colleagues (as directly experienced by agents) because of their choice not to distinguish between research and other forms of engagement. We have a different perspective and think that it is necessary to recognise the distance between science and practice; failing to do so would amount to a form of scholastic fallacy (see also Brown, 2009).

According to Bourdieu, combating the scholastic fallacy requires a theoretical reconstruction that includes respect for the practical perspective of the social agents as well as a theory of the distance between practical and theoretical logic. This is a form of reflexivity that consists not only of critically scrutinising one's own scholastic position and identifying the theoretical assumptions inherent in the intellectual's point of view, but also of having an appreciation of practical reason.

Respect for practical reason lies at the heart of the ethnographic and field methods advocated in critical accounting (Lukka & Becker, 2022) and SEA research (Adams & Larrinaga, 2007, 2019; Correa & Larrinaga, 2015). Likewise, epistemological perspectives calling for technologies of humility (Jasanoff, 2007), post-normal science (Funtowicz & Ravetz, 1993) and Mode 2 knowledge (Gibbons et al., 1994), which have been debated in the SEA literature, present perspectives questioning the hierarchical academic model which, in the language of Bourdieu, privileges the academic standpoint and relegates practical reason. These perspectives call attention to the scale of the current social and ecological stakes that, coupled with scientific uncertainty and the urgent attention required, demand research outside the well-trodden ground (Bebbington & Larrinaga, 2014).

4.2. The social conditions of scholastic disposition

Possessing scholastic disposition is a key requirement for an intellectual to engage in an academic field. Scholastic disposition is, however, not something that can be reached anywhere and at any point in time; instead, certain social conditions are making academic activity possible. The specific habitus required to engage in intellectual fields is enabled, as explained above, "by conditions of existence that offer freedom from material needs" (Swartz, 1997, p. 233). It is noteworthy, however, that the scholastic situation involves a paradox: while the liberation from the world of production and the distance from material necessity create the conditions of possibility for the scholastic disposition, they also simultaneously produce a disconnection from the world, implying an "ignorance not only of what happens in the world of practice (...) but also of what it is to exist, quite simply, in the world" (Bourdieu, 2000b, p. 15). It is worth highlighting that Bourdieu is here not criticising academic activity, but instead describing the contradictions inherent in the conditions that make academic activity possible. What Bourdieu derided, though, is interpreting this disconnection as conceiving of a *pure* disposition, a monopoly of a minority, which implies a privileged perspective producing *understanding*—a form of knowledge that this perspective considers superior to the *sensibility* that stems from nature and the body, which is derided as feminine, popular and plebeian. To illustrate this state of mind, Bourdieu (2000b) resorted to the simile of the invention of the natural park in 18th century England, which turned the "countryside into a *landscape without peasants*, that is, into a pure object of aesthetic contemplation" for the aristocratic perspective (emphasis added) (p. 24). Some scholars might find a pure form of SEA worth striving for, but what is the essence of SEA without any form of compromise (Parker, 2005) or getting one's hands dirty with pragmatism (Gray, 2002)?

Reflexivity is again important when it pertains to the social conditions of scholastic disposition. Taking the world seriously demands that intellectuals exercise reflexivity concerning the social conditions that create the conditions of possibility for academic research, highlighting two aspects that are two sides of the same coin: first, the awareness of what scholastic privilege entails and, second, the appreciation of the nuisances that exposing oneself to the world entails.

As for the first aspect, Bourdieu emphasised that intellectuals ought to consider their own positions in society. A reflection on scholastic privilege can help to avoid condemnation "to inhumanity or 'barbarism' [to] those who [...] do not have this advantage" (Bourdieu, 2000b, p. 15). This reflection can also allow scholarly research to achieve its full potential by exploring and raising awareness about the limitations that arise from the social conditions that make intellectual activity possible. Authoritative scholars are generally privileged individuals and, despite the occasional complaints about the lack of recognition that SEA research receives, we could nonetheless agree that SEA scholars are typically more affluent than average citizens and, in general, hold privileged social positions, no matter if this privilege is occasionally disturbed by expectations of performing according to career requirements, the constant chase of journal publications or the various policies set by universities and business schools (Humphrey & Gendron, 2015). The importance of the social conditions of researchers is seldom more visible than in the compromises that social and critical accountants need to make if they choose to work for business schools conveying the cheerful message of neoliberalism rather than for a peripheral stakeholder or social movement in which they would more likely experience the harshness of social and economic necessities (Gray, Owen & Adams, 1996, p. 300; Parker & Thomas, 2011).

Although reflexivity is not absent from the SEA literature (Bebbington & Larrinaga, 2014; Gray, 2002, 2010; Owen, 2008; Parker, 2005; Tinker & Gray, 2003; Tregidga, Milen & Kearins, 2018), the self-examination of the social conditions of researchers tends to remain in the shadows. We argue that the tacit demands and the values of disciplines and business schools where academics socialise in homogeneous social groups create a particular habitus that constrains agency and enables the disposition of SEA researchers in particular directions. Our point is that, given the existing demands in scholarly worlds, the scholastic disposition leans more towards a disconnection from the world than towards the vulnerability that stems from compromise and getting one's hands dirty.

As for the second aspect related to the social conditions of scholastic disposition, Bourdieu noted that intellectuals need to be attentive to the nuisances that exposing themselves to the world brings, and hence, they should reflect on what is needed to take the

world seriously. This is connected to Bourdieu's (2000b) view that science is limited by the Platonian relegation of the body as inferior to the intellect. As a remedy, Bourdieu thought that science should suspend Platonism in informing our culture and instead see the body as an instrument of knowledge. In any field, it is the body that is inscribed with past experience (the notion of *habitus*) by being exposed to the world; consequently, it is the body that acquires a set of dispositions that produce an immediate practical understanding of a familiar world. Further, Bourdieu's theory of practice highlights that, in this respect, the academic field is subject to the same logic as all other fields. If all actors learn by the incorporation of experience in their bodies, this will also apply to the academic field; hence, the researcher's body should also be considered an instrument of knowledge. Bourdieu's play on words—we are *disposed* because we are *exposed*—also holds true for researchers: they understand because they are endangered, so researching the *real* world makes the researcher vulnerable. Through this particular scientific *habitus* advocated by Bourdieu (Lenoir, 2006), through *exposure*, the scholar can acquire the disposition required to reconstruct the social world.

For Bourdieu, the intellectual ought to be willing and capable of investing in engagements with the social world (Stabile & Morooka, 2003). Because we are exposed, we are “obliged to take the world seriously” (Bourdieu, 2000b, p. 140). We should, however, bear in mind that the kind of engagements Bourdieu spoke of are not “the attempts – often pathetic and ephemeral – to rejoin the real world, particularly through political commitments (Stalinism, Maoism, etc.) whose irresponsible utopianism and unrealistic radicality bear witness that they are still a way of denying the realities of the social world” (2000b, p. 41). Instead, Bourdieu's emphasis was on the humility required for detailed attention to plebeian research procedures and rigorous data collection (Bourdieu, 2000b; Bourdieu & Wacquant, 1992; Lenoir, 2006). Bourdieu was a relentless defendant and practitioner of empirical research.

Indeed, boring scientific activity involves “systematic engagement with empirical reality” (Bourdieu & Wacquant, 1992, p. 35) that provides evidence to build theoretical propositions (Bourdieu, 2000b). Following these insights, it is difficult to conceive of reasons for a social and environmental accounting scholar not to engage with particular fields of practice. Indeed, vulnerability is a condition required for researching the social world, but it is not a reason to retreat from a particular reality, no matter the discomfort and disappointment that engagement might cause. As such, dismissing research in fields where SEA is practiced and, consequently, abandoning the enhanced understanding that researching these practices could yield seems unscientific and appears to involve ignoring the scientist's duty.

Instead of asking whether the scholar should abandon engagement in practical fields, we believe a more fruitful discussion could be around the question of which *locus* of engagement would provide more insight in terms of helping us understand how accounting matters in facing the social and environmental challenges of sustainable development. We could think of the locus as being, for instance, the accountancy profession, education, policy making, civil society, non-profit organisations and, arguably, business companies, and maintain that all these could present the scholar with an opportunity to produce insights. Nonetheless, we should bear in mind that corporations are the “primary locus of power and influence” (Gray, 2010, p. 57) in our world, and capitalism has been identified as a key player in ecological destruction, challenging intellectuals to consider whether we understand such organisations sufficiently and whether it would be wise to retreat from them. Furthermore, the recent surge of sustainability accounting and reporting within corporations, accountancy and the financial markets underscores the need for engagement with those present in the field in which practices and technologies are innovated, developed and applied. We say this, despite acknowledging that, even though sustainability talk has become a key part of the common everyday discourse within the corporate and financial spheres, it has not challenged the fundamental logic of business and capitalist expansion. At the same time, it can be impossible to spot a fundamental rupture when one is in the middle of such a transformation. Hence, ignoring the opportunity to learn from the practical reasoning of those experimenting with and experiencing SEA practices first-hand appears foolhardy, if not negligent, of the duty of an academic to seek to understand society and work towards its betterment.

As we have highlighted above, according to Bourdieu, by taking the world seriously, we are exposed to and endangered. The same holds true for scientists, who face risks when engaging with the world and practical reason. Accordingly, in the next section, we address Bourdieu's proposal regarding the rearmament of the autonomous intellectual field.

5. Autonomy

By taking the world seriously, the intellectual needs to engage, be exposed and be endangered. However, at the same time, to produce good science, she needs to be autonomous and independent (Swartz, 1997). This might seem paradoxical, but the idea of scientific autonomy helps find a balance in Bourdieu's work concerning how to fight the vulnerability that stems from the exposition of the researcher. This section discusses two of the conditions Bourdieu thought make the autonomous intellectual field possible: the existence of autonomous scientific capital and resistance to demands from outside intellectual fields.

5.1. Autonomous scientific capital: A case for studying accounting technologies

In their critique of social and environmental accounting research, Brown and Dillard (2013) rightly point out that much of the social accounting literature has focused on corporate disclosures. As an extension, they however also move from this critique of the mainstream propensity to research disclosures to a censure of “technocratic discourse of engagement” (p. 4). In their view, discussions about accounting techniques epitomise the antithesis of a political understanding of social and environmental accounting, as they

convey an understanding of this activity as reporting “neutral facts to decision makers” (p. 9)⁶. It appears as if research on accounting and measurement techniques would be irreconcilable with the introduction of politics because potential solutions are framed as technical rather than political (see also Lukka & Becker, 2022). We respectfully disagree with Brown and Dillard’s view of accounting techniques and wish to highlight the political aspects of social and environmental accounting *techniques* (see Miller & Power, 2013) and how engaging with organisations making use of such techniques is a potential source of autonomy and strength for social and environmental accounting research (Lukka & Becker, 2022).

In discussing the relevance of technologies, it is useful to consider the notion of scientific capital. Bourdieu argued that autonomous scientific capital is a necessary condition for the existence of scientific autonomy because it provides the defence, arguments and authority needed to protect the scientist and confer her autonomy and freedom (Bourdieu & Wacquant, 1992). Therefore, we need to discuss the scientific capital that confers SEA researchers with autonomy. This can be explored on two levels.

First, there is a question concerning the nature of the scientific capital that is produced and consumed in *SEA research fields*. Apart from institutional infrastructures, such as the Centre for Social and Environmental Accounting Research (Malsch et al., 2011; Neu et al., 2001; Rodrigue & Tregidga, 2020), the existence of an autonomous SEA research field requires a distinctive contribution that produces intellectual recognition and legitimacy. The SEA research field needs to occupy a distinctive position or, in other words, to differ is imperative to exist (Swartz, 1997). In this way, we contend that a distinctive contribution of SEA research would include the study of accounting and measurement techniques. In contrast to the dilemma between politics and technology that has been featured in the SEA literature for a long time (see Baker et al., 2022; Burritt & Schaltegger, 2010), a substantial contribution in this area would require consideration of detailed accounting issues that are likely to play a growing role in sustainability transformations (Hopwood, 2009). MacKenzie (2009) shows how this politics/technology dilemma is misplaced by discussing how, in the context of carbon accounting, various techno-economic systems are heavily involved in the political process, in such a way that “researchers have a particularly salient role to play in bringing to light matters of apparent detail that in fact play critical roles” (p. 453). On a more general level, we can draw on Miller and Power (2013), who conceptualise the societal function of accounting through four critical societal functions: territorialisation, mediating, adjudicating and subjectivising. They maintain that the “entanglement of these four roles ... gives the ‘accounting complex’ its productive forces, such that it is perhaps the most powerful system of representation for social and economic life today” (p. 558). Hence, we argue that through a detailed understanding of accounting as a social, political and organisational practice, the academic discipline of SEA research has the potential to make significant contributions in numerous swiftly emerging socio-technical spheres, such as sustainability assurance (O’Dwyer, 2011), accounting and reporting boundaries (Antonini, Beck & Larrinaga, 2020) and sustainable consumption and production (Bebbington & Larrinaga, 2014).

The second level on which to discuss this issue concerns the nature of the scientific capital that SEA researchers mobilise when engaging in other (intellectual or practice) fields. The SEA intellectual field’s focus on politics has materialised in studies about practitioners’ motivations and discourses. Notwithstanding the importance of this research, the academic duty to participate in public debates, when applied to SEA academics, yields two observations. On the one hand, those other (intellectual or practice) fields are arguably not expecting a scientific contribution from SEA academics primarily in areas such as sustainability discourse analysis or sustainability politics, but most likely on topics such as sustainability reporting, accounting indicators, assurance and boundaries, to mention but a few accounting technologies. On the other hand, for SEA researchers, competing in other intellectual fields, such as political science or philosophy, could be unaffordable, not only because SEA scholars are disadvantaged in their training on discourse analysis or politics compared to participants invested in those fields, but also because Bourdieu explained that capitals are valued differently in every field and, quite understandably, the fields are likely to attribute a higher value to the scientific capital enjoyed by central figures in those other fields. In contrast, the capital allowing SEA researchers to compete and occupy a distinctive position in those fields is more likely to be formed by theories around indicators, assurance and quantification as well as around other aspects and features of accounting technologies yet to emerge (see Miller, 1998). This is where SEA scholarship can differ.

In sum, the notion of scientific capital tells us that neglecting to engage in studying SEA technologies in action while choosing the research focus, as suggested in some studies, would simply exacerbate the irrelevance of the intellectual field of SEA and result in the consequent loss of scientific capital required for intervening in sustainability transformations (see also Bebbington & Larrinaga, 2014). Instead, if autonomous scientific capital is needed for building autonomous scientific fields, as Bourdieu argued, then it seems likely that an autonomous SEA research field needs to resort to a differentiated contribution that does not exclude the study of SEA technologies. Further, to learn from accounting technologies, we suggest that scientists need to engage with organisations, as they are the sphere in which it is possible to study such technologies *in vivo*. We are not alone in signalling the potential of technical and practical perspectives (Lukka & Becker, 2022). Here, it is again important to recognise the immense speed with which the praxis of social and environmental accounting in corporations and the financial markets is running ahead of academia, with novel types of accounting innovations focusing on pertinent issues such as biodiversity, water, carbon and multiple capitals constantly emerging. Granted, many of these innovations and new types of accounting technologies might not be saviours in the sense that they would sufficiently enable organisational sustainability transformations, but studying them nonetheless assists a scientist in understanding how organisations and individuals seek to apply practical reason to solve such questions. By keeping a distance from such practices through a retreat from commercial organisations, arguably at the forefront of this surge, a scientist would limit his or her knowledge base and thereby compromise the formation of the scientific capital SEA researchers need when entering other fields.

⁶ The fact that Brown and Dillard (2013) needed to cite a paper published in 1991 reveals that such “neutral” understanding of accounting technologies is rather exceptional in the social accounting literature.

5.2. Resistance to external demands

The second key element of autonomy we ought to discuss concerns the resistance to demands stemming from outside intellectual fields. Reading prior literature advocating for a retreat from corporate fields, it appears that a binary conception of SEA engagement research is prevalent. On the one hand, the usual SEA engagement research is seen to follow a technocratic/managerial approach, in which the researcher provides corporations with expert advice and suggestions for improvement that only work within the existing order (Brown & Dillard, 2013). In this form of engagement, the researcher is a mere subaltern of the dominant interests, which obviously casts doubt on her autonomy. On the other hand, agonistic SEA engagement research, the preferred alternative, consists of working together with other groups in protected spaces at the margins of the social space, outside the existing institutions and the dominant perspectives, thereby helping civil society groups make new ideas visible and new understandings emerge (Brown & Dillard, 2013; Brown & Tregidga, 2017).

This binary perspective does not leave space for any alternative: SEA engagement research is either subaltern or implies working together with subaltern groups. In Bourdieu's articulation of intellectual autonomy, there is a conceptualisation of academia that transcends this dichotomy. Bourdieu was suspicious of the intellectual taking any role as an expert in the service of political groups, be that of hegemonic or subordinate groups (Swartz, 1997). Accordingly, we make use of Bourdieu's proposition that autonomous and free academic fields are characterised by resistance to external interests to make a case for autonomous SEA research engagements.

On the one hand, the portrayal of SEA researchers providing "advice and suggestions" to companies places them as consultants, and hence akin to one specific strand of academic work explicitly seeking to achieve innovations and develop practically relevant contributions through research (e.g., Kaplan & Norton, 1992; see also Lukka & Becker, 2022; Suomala, Lyly-Yrjänäinen & Lukka, 2014). In general, however, the subaltern image of SEA engagement research as providing advice and suggestions to companies is questionable, since this literature has called for a "normative agenda and a set of interpretive safeguards" (Correa & Larrinaga, 2015, p. 13) to protect the researcher's autonomy, seeking to produce not "marginal, but dramatic, changes in sustainability accountability and performance" (Adams & Larrinaga, 2007, p. 340), while acknowledging the difficulty of this endeavour and that a very narrow margin for substantive change towards sustainability exists (see Tinker & Gray, 2003).

On the other hand, when it comes to SEA engagement research working with marginalised political groups, we should bear in mind how Bourdieu (2000b) criticised the political commitments of the intellectual that put himself in a role at the service of subordinate groups. He disdained attempts to "rejoin the social world" (p. 41) through utopian and unrealistic commitments, which, in his view, were but a materialisation of the scholastic fallacy referred to earlier. Perhaps it is fair to note, though, that SEA scholars are often calling for, but rarely performing, this role at the service of subordinate groups.

In sum, drawing on Bourdieu, we argue that intellectuals ought to act neither as experts at the service of hegemonic groups nor as experts at the service of subordinate groups. Bourdieu made a call to gain "control of the means of production" (Swartz, 1997), to have the instruments required to resist the pressures of external (commercial or political) demands through autonomous scientific capital (Bourdieu & Wacquant, 1992). This combination will help the researcher to maintain her status, be simultaneously engaged and independent and best serve society.

We conclude our paper by discussing the implications of our argument.

6. Discussion and concluding comments

This paper is motivated by the need to make a transition to a sustainable society and the role that accounting research and, more specifically, SEA research might play in such a transition. What kinds of questions and which research methods could have an impact on sustainability transitions? We do not claim to present a conclusive answer to this question in this paper. We did endeavour, however, to make a case for a specific type of research: engagement with business and other commercial organisations in which social and environmental accounting is practiced. There has been a debate in SEA research concerning the effectiveness of this research approach with regard to the generation of change, as critics of engagement research have been concerned with the interplay between engagement and academic autonomy, suggesting that by engaging with organisations and adopting their interpretive schemes, scholars will reproduce systems of domination. Consequently, critical scholars have argued that engagement with social accounting in organisations is unsound and potentially harmful and, hence, defended the right to withdraw from these arenas.

We admit that the critique of engagement research may be a fruitful exercise in terms of developing a more nuanced understanding of engagement research and its potential for social and environmental accounting research, including a discussion of the hindrances and pitfalls that such engagement research oftentimes faces. A different idea is to recommend the retreat from businesses and other commercial organisations altogether, and, therefore, lose the insights and understanding that a close analysis of these settings could generate (see Lukka & Becker, 2022).

To make a case for research that engages with this (and any) kind of organisation, this paper draws on Bourdieu's thinking concerning the role of intellectuals in society, as well as the idea of an autonomous and engaging scientific field that takes the world seriously. Through a discussion of the scholastic situation, we have shown that the debate about the soundness of engagement with organisations is possible thanks to the particular conditions of academics who despite the age of the academic performer (see Humphrey & Gendron, 2015) continue to have the privilege of being distant from material necessity and have the disposition to think about the social world. It is significant to note, however, that this disposition can also create a disconnection from the world. In this paper, we have argued that critical retreat arguments are likely to exacerbate the irrelevance of social accounting research by discouraging researchers from developing strategies to engage with the social world. Instead, we follow Bourdieu, who suggested combating the drawbacks of the scholastic perspective through the rehabilitation of practical reason in a dual process that requires a critical

reconstruction of the practical perspective, together with an exercise of reflexivity that consists of theorising the distance between scientific and practical logic. We contend that such rehabilitation of practical reason requires an exercise of methodological humility that is at odds with any call to retreat from the practical field.

We also borrowed from Bourdieu the idea that we need to take the world seriously to stress that engaging with the social world is necessary because, together with the intellect, the body is an instrument of knowledge; the researcher needs to be exposed and vulnerable to understand. Further, the apparent paradox according to which the research field needs to be engaging and autonomous at the same time led us to discuss the implications of the notions of intellectual autonomy and scientific capital in the field of social and environmental accounting. In this regard, and in contrast to critical arguments, this paper has suggested that reinvigorating research on the relevance of accounting “techniques” for sustainable development is essential for underpinning our scientific capital and the wider contribution of social accounting.

Why would engagement research then matter at this point in time? That is, one could argue that the social structures remain largely as they have been for the past decades, with capitalism and the associated growth imperative continuing to set the tone when it comes to the relative importance of the economy, society and the natural environment. Taking this line of thought, we could just follow [Puxty \(1986, p. 107\)](#), who maintained that social accounting appeared “to be like rearranging the deckchairs on the Titanic”, and hence conclude that there is no point in wasting one’s precious time to observe, engage with and learn from organisations since their whereabouts are dictated by the capitalist superstructure within which they are located. We do not take such a claim lightly and fully concur that the broader system places substantial constraints on organisations and their activities. At the same time, however, capitalism can also operate in another direction ([Mazzucato, 2018](#)), and it can thus involve substantial incentives for organisations to renew, should the underlying mechanisms of information point in such a direction ([Baker et al., 2022](#); [Halme et al., 2020](#)). Here, drawing on Bourdieu, we consider that social accounting academics have a duty to serve society and use their knowledge, competencies and capital to challenge both the system and organisations. For this purpose, we argue that social accounting academics need to take the world seriously—that is, engage with the social reality within which sustainability accounting occurs. Among a range of rationales, we point to three intertwining contemporary phenomena.

First, during the past few years, the discourse in organisations, media and the whole field of business has changed. Anywhere one looks, there are green, ESG, sustainability, carbon offsetting, nature-based solutions, multiple capitals; the list goes on. Yes, sometimes innovations get trendy and things pick up, perhaps with no apparent reason, only to fade away soon after ([Vinnari & Laine, 2013](#)). The popularity of something does not mean that it will become transformative ([Tregidga, Milne & Kearins, 2014](#)). Still, underlying many of these popular terms, there are different types of accounting techniques, innovations and evolving practices. Organisations are doing sustainability accounting and experimenting with new types of metrics. And it is not just individual companies, but also the financial markets, institutional infrastructure and Big4 firms. This does not mean that such innovations would suddenly become a panacea that would transform the operating logic of the capitalist system. However, it does pose a considerable challenge for those with expertise concerning the logic of accounting, measurements, disclosures and indicators to try to understand what such tools and techniques do and what kind of implications they have. Like all accounting, such novel practices can have performative effects, and they do influence the organisations and actors around them ([Miller & Power, 2013](#)). Thus, as social accounting academics, we maintain that it is highly beneficial to engage with organisations to gain first-hand knowledge of how such techniques operate. To take the world seriously, if we may.

Second, together with the vast amount of novel accounting techniques, innovations and practices, the number of social accounting practitioners is also increasing swiftly. Lumping all these people in a single pile of ignorant agents, simply reproducing hegemonic practices as slaves of capitalism without the ability or will to reflect on those practices, is, in fact, fairly derogatory ([Jönsson & Macintosh, 1997](#)). That is, it entails showing no belief in an individual who might be in the service of a corporation, but might nonetheless be experiencing discomfort and potentially cognitive dissonance with their own value position. There are definitely those genuinely trying to achieve sustainability transformations inside organisations. And while such actors are likely facing structural impediments that are slowing down efforts and narrowing the scope of potential alternatives, they are still accumulating practical reason concerning how accounting, sustainability and organisations intertwine. As such, a scholar withdrawing from an opportunity to learn from the social world as experienced and lived by a substantial group of knowledgeable individuals seems not only like a wasted opportunity, but also the relegation of the practical reason that Bourdieu emphasised (2000b). Moreover, given the urgency with which humanity needs to change course with respect to transgressing the planetary boundaries within the Anthropocene, it seems naive to believe that ground-breaking solutions could only be found from the outside and the margins. That is, can we afford to give up the opportunity to take advantage of potential ideas and experiences derived from the inside? Instead, we should take the world seriously.

Third, beyond practice and practical reason, we should also pay attention to the development of the intellectual fields, another key element in Bourdieu’s thinking that we have highlighted. Here, it is evident how the emergence and diffusion of new accounting practices and the associated discourse we alluded to above are attracting scholars across disciplinary boundaries to explore questions of accountancy. In other words, it is not just social accounting scientists discussing these matters within a narrow set of accounting journals, but a diverse and growing group of scientists from a range of disciplinary backgrounds studying the topics and subsequently publishing research findings in a broader range of academic outlets. In other words, there are more scientists, and the conversation is expanding beyond the intellectual field. Further, this also implies that there will be scholars examining the social world, looking into accounting innovations and claiming expertise in what accounting does and how it impacts organisations ([Garcia-Torea et al., 2022](#)). This, in essence, challenges social accounting scientists to find ways to maintain, develop and potentially expand their scientific capital to retain their positions within the intellectual fields and thereby their relevance for societies. Again, there is a need to take the world seriously. Moreover, this broadening of intellectual curiosity intertwines with the expansion of accounting practice, which is moving

beyond narrow disciplinary boundaries and embracing developments and ideas from other disciplines that have attempted to resolve many of the challenges created by unsustainable practices, since innovations in the state of the art are often possible only through borrowing, blending and synthesising techniques from different disciplines. This is particularly true for sustainability accounting, which needs to seek to combine knowledge of the economy with an understanding of complicated socio-ecological systems. For social accounting scientists aspiring to retain relevance and fulfil their public duty to work for social betterment, we argue, following Bourdieu (2000b), that this expansion of the knowledge base both can and should take place in a reflexive manner, which may also enhance the potential for strengthening the autonomy of the intellectual field.

Overall, we maintain that engagement with organisations, policymakers, front groups and other types of institutions of the dominant capitalist bloc is an important research approach for the social and environmental accounting community, as it provides scientists with a range of benefits that can help them fulfil their roles as public intellectuals and hence serve society. At the same time, we acknowledge that there are pitfalls that should not be taken lightly, and we have therefore drawn on Bourdieu's work to emphasise the importance of reflexivity and autonomy in such work. We thus agree with Brown, Dillard and colleagues that there is a pressing need for engagement research to better theorise power and conflict to augment scientific capital and to help researchers avoid being caught in the field. This is an area in which engagement research can benefit from more interaction with critical research (this paper is just one example). This observation is not new; different scholars have already analysed how critical and qualitative research could benefit from a synthesis⁷ (Alvesson & Deetz, 2000; Alvesson & Skoldberg, 2009; Lukka & Becker, 2022). Alvesson and Deetz, for instance, promote this integration by asserting that critique builds upon insight "in the sense that a prior understanding is at least implicitly seen as being insufficient" (2000, p. 144). Implicit is the notion that critical insights could help avoid potential naivety in the interpretation, while the interpretive approach could contribute to the enrichment and praxis of critique. This notion concurs with those presented in participatory critical research (Alvesson & Deetz, 2000), in the critical dialogic approach posed by Bebbington, Brown, Frame and Thomson (2007), and in the social evolutionary process of enlightenment and emancipation posed by Adams and Larrinaga (2007) grounded on Laughlin (1987).

To conclude, we hope that this paper has shown the potential for dialogue between different perspectives of engagement, considering that "SEA has barely scratched the surface of the potentialities of engagement research" (Brown & Dillard, 2013, p. 16; see also Adams & Larrinaga, 2007). A conversation with "friendly enemies" is itself an exercise of reflexivity that, hopefully, will make us "more conscious and more systematic" about engagement research and arm "the mutual surveillance"⁸ (Bourdieu, 2000b, p. 119) required for this academic exercise. Moreover, we should emphasise that our intention is not to claim that this particular research approach is the only correct type. Instead, other forms of knowledge production are clearly needed and will produce valuable insights, although we claim that Bourdieu's call for reflexivity would be worth reflecting on, regardless of the approach one is resorting to in her SEA research efforts. In other words, we maintain that we should take both the world and pluralism seriously.

Declaration of Competing Interest

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

Data availability

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

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⁷ This debate between engagement research and critical accounting opens up the possibility for epistemological and methodological discussions that reproduce debates between interpretive and critical accounting research (Alvesson & Deetz, 2000; Jönsson & Macintosh, 1997).

⁸ With mutual surveillance Bourdieu highlights that intellectual reflexivity cannot be complete if only conducted by individual scholars on themselves. Instead, he emphasises the social nature of reflexivity, where the social nature of research practices sets requirements for all, turning reflexivity into a *modus operandi* and general expectation, hence enhancing the general reflexivity of the field.

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