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The Queering Accounting Manifesto

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ABSTRACT

The Queering Accounting Manifesto draws on the queer revolution, which began in the aftermath of the 1969 Stonewall Riots, to declare the following statements: We denounce all expressions of 'norms' and 'normal'. We will be alert to and call out all expressions of gender and sexual control within accounting. We reject a single view of accounting. We embrace fluidity and reject false binaries. We encourage Queer unlearning. Queer and non-queer accountants must hold space for one another. Readers should continuously Queer this Queering Accounting Manifesto. We end by calling on all readers, queer and non-queer, to join us and dismantle heteropatriarchy in accounting.

The critical task is...to locate strategies of subversive repetition enabled by those constructions, to affirm the local possibilities of intervention through participating in precisely those practices of repetition that constitute identity and, therefore, present the immanent possibility of contesting them (Butler, 1990, p. 188)

1. Prelude

Accounting norms create fictitious realities that shape individual or group behaviours (Hines, 1988; Hopwood, 1987). Western accounting norms centred on financial capital maximization are exploitative; relegating people and the planet to the margins, failing to innovate and respond to global crises (Dillard, 1991; McNicholas & Barrett, 2005; Sikka, 2009). Opening business to diverse stakeholders in a dialogic way requires accounting to engage with often neglected 'others'. Existing research shows that accounting oppresses gender, race, and cultural diversity (Brown & Dillard, 2013; Gray, 2010; Lehman, 2019), however little is known about queer perspectives (Rumens, 2016). The notion of queerness is multifaceted as it refers to both sexuality as well as the act of disrupting norms (Hall, 2002). This Queering Accounting Manifesto thus represents a political act in challenging normative ideas and practices to open accounting up to queerness.

We address our Manifesto to the people practicing accounting, and as a result, to the current capitalist and normative techniques of accounting they continue to uphold. We urge a queering of accountants' perspectives. The accounting profession is characterized by heteropatriarchal norms whereby "...heterosexuality and patriarchy are perceived as normal and natural, and in which other configurations are perceived as abnormal, aberrant, and abhorrent" (Arvin, Tuck, & Morrill, 2013, p. 13). These norms include the masculinity identity as a model of social interaction (Anderson-Gough, Grey, & Robson, 2005), the need to emulate the masculine

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‘prevailing model of success’ in order to achieve promotion (Kumra & Vinnicombe, 2008, p. 71), and the stigmatization and repression of sexuality (Stenger & Roulet, 2018), especially in order “to achieve competence and professionalism” (Burrell, 1987, p. 99). We further observe a general scepticism towards androgynous and non-binary forms of dress and expression that extend beyond traditional gendered and socially conforming norms.

Within the existing dominant accounting system, accountants have imposed a technique based on ceremonial rituals that blindly follows well-established practices (Ezzamel, 2009; Quattrone, 2015). The head of an octopus with tentacles of patriarchy, accumulation of wealth, capitalism, power collusion, economic and social colonialism (Dillard, 1991; Gallhofer & Chew, 2000; Mitchell & Sikka, 1993; Rumens, 2016). Today’s accounting principles promote conservatism and standardization, discouraging deviation from the norms. This approach allows little room for diverse views, humanistic qualities and relational perspectives. Thus, our objective to open accounting up to queerness involves a bold willingness of our profession to engage in rupturing traditionally held norms in order to create diverse alternative spaces in accounting. Creating these spaces allows for multiple perspectives, views, and ways of thinking and/or being in accounting to thrive.

To develop the political propositions of this Manifesto, we draw on the theoretical backdrop of queer theory. Queer theory is regarded “as a resolutely anti-normative mode of politics because it interrogates and seeks to transform social norms and relations of power” (Rumens, de Souza, & Brewis, 2019, p. 2). In our context, queer theory destabilises the heteropatriarchal social norms and logics commonly found in accounting to imagine alternatives to the norm (Lee, Learmonth, & Harding, 2008). This theoretical framework builds on years of activism of ACT UP and Queer Nation (Hall, 2002) showing the relevance of the political background in this Manifesto. Queer theory and a political approach can expose the domination and violence in the taken-for-granted heterocentric norms in accounting as they are historically and politically situated. This approach thus creates a platform to rebel against accounting as a mechanism of oppression towards ‘others’.

It is the political potency of manifestos that best serves to express the queering accounting ideas. Manifestos have historical power to frame thinking and stimulate action. The Communist Manifesto, for instance, provides an analytical diagnosis of class struggles and imagines how socialism could replace a capitalist society (Marx & Engels, 1848). The Futurist Manifesto further demonstrates the political potential to reform norms, in this case futurism, through the propositions of a manifesto (Marinetti, 1909). A manifesto allows us to combine scholarly activity in the queering accounting space with political activism aiming to disrupt normative ideas of accounting and promoting an opening up to queerness. This is important as today’s queer activism rests on the shoulders of 50 years of queer rebellion¹ against any form of queer oppression. This must include accounting (Rumens, 2016).

The Queering Accounting Manifesto actively brings rapid visibility to the issue of heteropatriarchy within accounting. We thus expose accounting’s normative regimes. We also acknowledge the need for complementary, slower forms of activism, such as queer (ing) accounting empirical research and grassroots social movements. These slower forms of activism continue to question the status quo to seek out alternative forms of humanistic and relational accountability. Forms of positive activism² such as this, along with those forms that provide rapid visibility of normative regimes, are needed to transform the education of accountants through the development of more contemporary and holistic forms of accounting education. Positive activism further promotes accountability for queer marginalisation that results from heteropatriarchal positions of power and privilege.

We connect with and endorse the many contributions to prior literature that champion dialogic accounting, counter accounting, and shadow accounting (Brown, 2009; Brown & Dillard, 2015; Tregidga, 2017) and their appetite for increased openness to multiple voices. Diverse stakeholder engagement in the construction of accounting reports and information is fundamental in forming more holistic social realities. Dialogue opens space for the voices of the oppressed (Freire, 1970) and those at the margins. The Queering Accounting Manifesto extends this further by introducing the notion of queerness to disrupt norms and give voice to diverse sexualities. It provides an opportunity to break down traditional hierarchies and confront privilege stemming from pervasive heteropatriarchal norms.

This Manifesto does not provide specific or mandated solutions that focus on, for example, recruitment, human resource practices, ways of organising or specific professional behavioural models as we know that the solutions are multiple, diverse and require collective action. Rather, throughout each of the queering accounting propositions we lay claim to bold action. Stimulating the reader through a peppering of examples that demand queering accounting’s potential to rethink the way accounting reports information, the (ir)relevance/(de)centrality of money relative to emotions/humans – especially in resource allocations, the impact of diversity and inclusion initiatives, the attitude/culture towards failure, the role of organisational accountability, and the current accounting education model, that provokes collective action. We, as three scholar-activists and co-instigators of this Manifesto, thus invite accounting stakeholders to reflect, critically think and actively respond in their own diverse groups. Unafraid of exploring the potentials of accounting, this Manifesto upends forces of compliance that have come to seem inevitable – from control, through the measuring, classifying and recording, to the masculine profession. Because accounting is unjust, queer accounting!

¹ The Stonewall Riots of 1969 represent the first large series of spontaneous demonstrations against queer oppression. Further information, please see Stein (2019).

² Ervin (2006) describes positive activism as having democratic practices and processes in addition to democratic ideals. It also requires critical consciousness in order to unfold the complex relationship between politics and language. Lastly, it is based on direct experience and thus, it is pluralistic, dialogic and transformative.

2. Literature review

2.1. Sexuality and norms within accounting

The topic of sexuality in accounting workplaces has often been seen as controversial. In the past, sexuality was considered to be a private matter with little relevance to workplaces (Williams & Giuffre, 2011). For queer people, this situation often led to a choice between staying in the closet to remain employed or coming out and facing shaming and ostracism (Williams & Giuffre, 2011). It is only more recently that the neutrality of the workplace in terms of sexuality has been challenged (Burrell, 1987). Indeed, sexuality, as it relates to social life, has the potential to impact both personal and professional relationships. This is particularly important considering the way in which multiple oppressions, such as sexuality, gender, class, race and disability, work together to produce injustice (Collins, 2000).

In the context of accounting, few studies have examined the role of sexuality. Indeed, accounting, with its foundations in technicality and rationality, serves to suppress any conception of sexuality (Burrell, 1987). As Rumens (2016) highlights, this lack of attention afforded to sexuality within accounting “reproduces a distorted view of accounting firms and places of work as asexual” (p. 111). Consequently, bringing sexuality into the accounting workplace may be viewed as a threat to productivity and thus something that needs to be managed (Rumens, 2016). However, the exploration of the role of sexuality and non-heterosexual perspectives in accounting exposes its pervasive and dominant norms, shedding light on the underlying heteropatriarchal values.

Heteropatriarchy positions heterosexuality and patriarchy as normal and natural (Arvin et al., 2013). Several studies have documented the patriarchal, gendered nature of accounting (Broadbent & Kirkham, 2008; Walker, 2008). Haynes (2013) describes the gendering process within accounting “that shaped beliefs about masculinity and femininity, influenced gendered identities and actively shaped gendered power relations” (p. 392). A more recent study found that women are still constructed as outsiders with photographs from accounting firms recruitment websites generally depicting women in subordinate roles (Bujaki, Durocher, Brouard, & Neilson, 2021). Heteronormative structures within accounting firms further uphold the perception of heterosexuality as the norm, where queer identities are marginalised or considered to be a stigmatized identity (McGuigan & Ghio, 2018; Stenger & Roulet, 2018; Unerman, 2018). This unquestioned positioning of heterosexuality as the norm means that “we risk becoming blind to the causes and effects of inequalities grounded in organizational heteronormativities and how they impact on LGBT work lives in specific contexts” (Ozturk & Rumens, 2014, p. 504). If there is no awareness and critical interrogation of how heteronormativity reproduces accounts of sexuality, then queer identity and perspectives will continue to remain marginalised and excluded (Rumens, 2016)

2.2. Diversity initiatives in accounting – a critique of inclusive-based approaches

Accounting firms are increasingly incorporating and promoting queer diversity initiatives (Egan, 2018). These include implementing queer inclusion policies, establishing queer networks, encouraging allies, providing visible queer role models, celebrating important queer dates, and sponsoring of pride events. Certain accounting firms promote the ‘business case’ for these diversity initiatives citing the economic benefits to the firm. These inclusive-based approaches work to enhance queer visibility and awareness with the aim of promoting acceptance of queer identity and a sense of belonging amongst queer accountants within accounting firms. In some cases, however, this queer representation within accounting firms retains a focus on promoting certain queer identities within the queer spectrum (in particular, white gay men) at the expense of queer identities that are lesser known and understood (for example, non-monosexual identities such as bisexual and pansexual).

Inclusive-based approaches work predominately to assimilate queer identity into existing heteropatriarchal structures. That is, whilst these approaches may enhance awareness and acceptance of queer identity more broadly, they do little to challenge the norms that have long served to marginalise the queer community. The focus on acceptance of queer identity in inclusion-based approaches fails to “disrupt the socioeconomics and conservative values of dominant cultures but rather seeks equal footing to perpetuate those cultures” (Russell, 2021, p. 3). Thus, the foundations of heteropatriarchy that create positions of power and privilege remain uncontested. The perpetuation of heteropatriarchal values can then lead to further marginalisation of certain queer identities despite enhanced awareness. Indeed, “the power of heteronormativity produces specific meanings of inclusion within which some LGBTQ workers are included and normalised, and others remain excluded because they do not conform to normative conventions and flaunt their *diversity*” (Priola, Lasio, Serri, & De Simone, 2018, p. 734).

Opening accounting up to the spectrum of queer diversity requires us to move beyond a reliance on inclusive-based approaches and to adopt a more critical approach. In doing so, heteropatriarchal structures first need to be made visible so that unequal power relations are exposed. The act of queering then allows for the critiquing and undermining of these normative structures, along with the development of what Rumens (2016) identifies as “counter-hegemonic practices that widen the field of possibilities for living a life that is not stuck in the grid of heteronormative politics as we currently know it” (p.38). Rupturing long held heteropatriarchal norms within accounting and opening space for the diversity of queer voices requires a new vision of academic activism. In short, a manifesto.

2.3. Manifesto as a Political Act

Throughout history, manifestos have proven power to frame thinking and stimulate action. As Forbes and Ebner (2014) discuss, a manifesto is “historically speaking...a declamatory form: it speaks loudly and urgently to the present day. It may warn of impending crises or propose an alternative vision of the future” (p. 69). Manifestos are bold and unabashedly political, declaring the position of its issuers to a public audience. They carry with them a sense of urgency and a desire to change the world through performance

(Dogramaci, 2016).

Manifestos over time have demonstrated their ability to stimulate a questioning of norms, reframe thought and advocate for change (Danchev, 2011). Traditionally within the realm of heads of state, emperors or the Church, the manifesto changed significantly when commandeered in the early sixteenth century. It was during this time that Martin Luther nailed his *Ninety-Five Theses* (Luther, 1517) to the church door in Wittenberg, Germany, questioning the norms of the day and setting in place a long-term reformation of the Church. A century later, the manifesto's political potency was powerfully expressed in the '*Digger's Song*' (1649). Through voicing the concerns of the poor and oppressed in seventeenth century England, *Digger's Song* provided a platform for the Diggers and Levellers to explicitly demand a change to the status quo by claiming common property from landlords. Whilst these past acts were considered subversive, it was only from the middle of the nineteenth century that the modern political manifesto was born.

In 1847, Karl Marx and Friedrich Engels set themselves a problem – how to write a revolution. The *Communist Manifesto* not only manifests the principles of communism, providing an analytical diagnosis of class struggles and imagining how socialism could replace a capitalist society, but goes further in trying to bring about this revolutionary future (Marx & Engels, 1848). Their manifesto called into being a new historical agent – the proletariat – and provoked this agent towards action. In doing so, Marx and Engels would forever cement a change in the genre, “turning the manifesto into a tool not for those in power but for those seeking to usurp it” (Puchner, 2013, p. xiv). The political power of the *Communist Manifesto* thus lay in the provocation it instilled in others, stimulating them into action.

Experimental forms of activist manifestos appeared in the latter half of the twentieth century where it was frequently used by disenfranchised groups seeking recognition and social justice. These activist manifestos were widespread, a prominent political response to unrest, amongst Black people (Newton & Seale, 1966), feminists (Solanis, 1967), non-colonisers (Mandela, 1961), and the queer community (Wittman, 1970). The political activism found within these manifestos emerged through their radicalization of language, staccato or nominal sentences, used with effect to jar the reader into new ways of thinking and action.

Manifestos are not merely descriptive; they are equally prescriptive with calls for action and demands for change (Parker & Hazelton, 2017), reacting against an established order (Abastado, 1980) and writing for one's voice to be heard (Parker & Hazelton, 2017). How manifestos accomplish their objectives remains entirely open, where “the types of manifestos ... are as fuzzy as the genre itself. In other words: as far as academic meta-discursive analysis of manifestos goes, everything goes. *A manifesto is what a manifesto does*” (Bardini, 2014). Manifestos thus take on diverse, performative forms; messy, unapologetic, playfully presenting discontinuities, dissonances, and irritations. Manifestos, therefore, don't ask, they demand! As Preciado (2019) attests “a manifesto is a hyperbolic, flamboyant, political dildo” (p. 16). Preciado's work takes both an applied and theoretical perspective to identity, gender, and sexuality construction. Preciado (2019) uses the manifesto form to situate themselves beyond the binary, militantly countering oppressive regimes that seek to commodify the body and calling into action revolutionary change against necropolitical practices.

Manifestos provide an experimental platform in which to combine our scholarly activity in the queering accounting space with political activism aiming to disrupt normative ideas of accounting and promoting an opening up for multiple queer voices. We thus intentionally design a politically informed Manifesto to provoke and incite readers to disrupt the current heteropatriarchal accounting status quo. Shining a light on heteropatriarchy to provide the momentum for continued change in accounting. Queer discourse has been predominantly excluded from even the most progressive accounting research. As such, critical researchers are missing a vital opportunity to ground the challenge in accounting's system of exploitation and oppression, from a queer perspective. This manifesto, whilst at first appearing revolutionary, is built upon a political act of proclamation to rupture norms and open space in accounting for queer voices. Queer ideas screamed out into the world, demanding space for the many queer voices, providing an opportunity to change accounting as it is practised in the world.

3. Queer Theory(ies): A theoretical framework to queer accounting

We build on queer theory(ies) to conceptualize our statements aiming to rupture norms and open spaces in accounting. As the idea of queer theory as a monolith would go against its own nature, this theoretical framework is instead multifaceted and complex. Indeed, “Queer theory works not at the site of gender, but at the site of ontology, to shift the ground of being itself [...] queer revels constitute of kind of activism that attacks the dominant notion of the natural. The queer is the taboo-breaker, the monstrous, the uncanny” (Case, 1991, p. 3). This quote illustrates two important aspects characterizing queer theory.

First, queer theory questions the conventional. This questioning relates not just to sexuality, but also more broadly to any norm. The latter signifies a critique of the regimes of the normal which represent modes of government and management of people (Warner, 1993). In this *Queering Accounting Manifesto*, we draw upon both aspects; we build on queer theory to question sexual norms in accounting, and we also challenge more broadly accounting's artificial norms and conventions. Second, queer theory travelled to academia as a result of years of political activism, in particular from groups such as ACT UP and Queer Nation (Hall, 2002). Indeed, the first public forms of demonstrations comprised heavily of young Western college-going urban people (Hall, 2002). Their activism converged in academia through queer theory as a form of political resistance. Such resistance requires bold forms of protest to disrupt and refuses to shy away from uncomfortable questions.

Numerous post-structuralist and post-modernism studies further inform queer theories. Foucault's studies on discourse and identity contribute to deconstructing sexual systems (Foucault, 1979). The internalization of discourse categories, and his work on the multidimensional investigation of oppression challenge oppressed sexualities and the role of conventions in today's society. Further, Fuss (1989) rejects the presence of any binaries and expands the notion of “queerness”, highlighting the role of multiple identities and their perpetual reinvention.

Questions such as *How to disrupt it* and *how to change it*, where “it” refers to identity, are at the centre of Judith Butler's queer work.

“Drag” and other performances of sexual identities characterize her work as “Drag constitutes the mundane way in which genders are appropriated, theatricalized, worn, and done; [...] heterosexuality is always in the process of imitating and approximating its own phantasmatic idealization of itself – and failing” (Butler, 1993, p. 307). The energy of her work continuously emphasizes the subversive performativity that queerness can play to disrupt power. While Drag performances may raise questions about sexist dualism, the notion of genderfuck further pushes towards subversion.³ Genderfuck refers to the ways in which queer people mess with gender roles, deviating from traditional expectations by mixing masculine and feminine elements. Challenging artificial binarism in this way can be applied to accounting where it encourages deviation from traditional Manichean views that generate outdated accounts of economic realities.

Muñoz work further challenges mainstream views about queer people and their equal rights to heterosexuals, such as same-sex marriage and access to the military, because they tend to reproduce existing norms. He sees queerness as a state in which to aspire to, in order to disrupt hegemonic views (Muñoz, 1999). In his view, applying inclusion-based approaches contradicts queer theory as these approaches often lead to assimilation, being particularly relevant to normative fields such as accounting.

Queer theory(ies) also aim to open up methodologies by supporting multiple readings and interpretative stances. Indeed, “it is always safer to participate in the normal, formal practices of theory writing and criticism, no matter how radical one’s agenda. All roads lead to Rome, one might say. The norm is overdetermined or it wouldn’t be so powerful. It is almost always unspoken or it wouldn’t be so intractable. But to reiterate an important point here: queer theories have no love for the normally covert or hidden” (Hall, 2002, p. 11). In other words, applying queer theory(ies) will not lead to easy answers but rather abrade classifications and conventional categories to induce the reader into critically reflecting on artificial norms. This approach resonates with the methodological use of a Manifesto to express our bold demands to queer accounting.

In summary, we use queer theory(ies) to challenge existing norms in accounting. This approach intentionally provides numerous interpretative stances for the reader and avoids prescribing definitive solutions. Thus, this Manifesto may ultimately open up to diverse potentials and possibilities attractive to the reader. Whilst the presence of multiple queer possibilities rather than a queer formulaic solution may lead to a level of uncomfortableness amongst some readers, it may also open others to a sense of queerness.

4. Methodology

A clear articulation of queer voices is problematic and requires active querying (Lee et al., 2008; Riggs, 2010). We, the instigators of this Manifesto, have been born and raised in Western countries, white, and middle-class. We comprise two gay cis-males and a bisexual cis-female. Collectively, we identify as queer accountants. We understand that our perspectives are ‘situated’ in our own context and acknowledge the risk of imposing queer solutions through cis-gender, white, middle-class Western lenses (Haraway, 1988; Riggs, 2010). In working on this Manifesto and collaborating with others, we have listened to multiple and diverse queer voices. However, we equally understand that we are unable to speak for the experiences of many queer people. We acknowledge the politics of representation and our own connection to a queer group identity, recognizing “the contingency and limitations of that identity, and the implications of *to whom and for whom one speaks*” (Riggs, 2010, p. 356). Through a reflexive awareness and active articulation of our own contexts, via visibilization (Riggs, 2010) that makes the white, Western, middle-class variables explicit and not left unsaid or unrecognised, we acknowledge our own location and aim to evoke a turning toward the other (Ahmed, 2004). The voices and ideas uttered within The Queering Accounting Manifesto, therefore, involve a relentless ‘troubling’ and ‘questioning’ by ourselves.

To broaden our perspective on accounting and queerness, we held numerous workshops and conversations and extensively reviewed archival material, ultimately informing our views when developing the Manifesto points. First, we enabled a queer gathering, with academics, accountants, and artists to envisage a ‘Queering of the Spreadsheet’. This gathering aimed to envision a space in which “people are forced into dialogues that admit conflict and real differences *and* the social construction and permeability of these differences” (Pratt, 1992, p. 244). Hosting the gathering in partnership with FrontYard Projects, a Sydney-based art collective that provides a “pro-active, flexible space for practical skills-sharing, community cultural engagement and critical research”⁴ informed our perspectives and enabled the beginning of a bold sharing of queer stories, non-binary interpretations, and fluid exchanges. Second, we continued to inform our thoughts by engaging in informal dialogues with accountants, academics, and artists belonging to the lesbian, gay, bisexual, and transgender communities living across Australia that have an interest in accounting and queer themes over the period December 2018 – November 2019. Third, we extensively reviewed queer archival material (particularly, from the 1960s and 1970s during queer liberation and the 1980s during the AIDS crisis) as well as prior manifesto construction across diverse disciplines such as arts, political science, anthropology, gender studies, and science, that informed the conceptual development of The Queering Accounting Manifesto (see Appendix 1⁵).

To analyse the data gathered and in writing up this Manifesto, we performed a recursive reflective process based on the many conversations experienced. This approach resonates with queer theory as it disrupts the use of standardised templates in conducting qualitative research, and without a pre-defined recipe allowed for an openness towards multiple views. Further, we examined historical queer archival material with the intent of tracing evolutions and changes in terms of gender and sexuality. The use of multiple complementary statements allows queer views to be heard more clearly and to present their uniqueness in the following Manifesto.

³ We thank an anonymous reviewer for this suggestion that contributes to a continuous queering of this work.

⁴ Please see <https://www.frontyardprojects.org/>. Accessed on August 17th, 2020 at 11:58 a.m.

⁵ This Appendix also represents a resource for readers interested in exploring further queering ideas.

The Queering Accounting Manifesto

QA We denounce all expressions of 'norms' and 'normal'

- *We expose accounting norms for what they are - an illusion of normality.*
- *We demand a shattering of this illusion - fracturing accounting's normative foundations and creating spaces for that which is different.*

Unnatural. Abnormal. Terms that are too often wielded against queer accountants. 'Sticks and stones', and all that. As queer peoples, we are frequently segregated from that which is considered 'normal' and 'natural' (Rumens, 2016; Stenger & Roulet, 2018). Ostracised in an attempt to diminish our queer identities. As a diverse community, we so often inhabit the margins. We dissent from the rules, standards and principles that dominate heteropatriarchal mindsets amongst accountants. Those rules and standards which bestow power and facilitate control over the environment, providing a level of comfort for those that comply, and punishing non-conformance (Gray, 2010). Those principles that normalise accounting thought, actions, behaviours, and ways of being and leave at the margins numerous groups of people (Gallhofer & Chew, 2000; Haynes, 2017; Lehman, 2019; McNicholas & Barrett, 2005; Rumens, 2016).

Implying conformity, the concept of normality reinforces existing systems of privilege and power (Cryle & Stephens, 2017). We expose accounting's normality as an illusion. In its place queerness, diverging from what is considered 'normal', carries with it the promise of possibility and alternative ways of being (Muñoz, 1999). Envisioning a future of accountants beyond the constraints of existing norms might just be critical to their future relevance and potentially to their survival.

QA We will be alert to and call out all expressions of gender and sexual control within accounting

- *We denounce tokenistic diversity activities and corporate pinkwashing.*
- *We demand that diversity be cultivated beyond the corporate rhetoric that exploits queer values.*

Heteropatriarchal accountants constantly use sexuality as a source of domination (Burrell, 1987). In accounting, we observe the masculine identity socially dominating human interactions (Anderson-Gough et al., 2005), the masculine as a prevailing model of success (Kumra & Vinnicombe, 2008), the stigmatization and repression of sexuality (Rumens, 2016; Stenger & Roulet, 2018), and a general scepticism towards non-binary forms of dress and gender expression and other socially conforming norms. As a constellation of queer identities, we will not retire silently. When we relate to accounting spaces, we are obliged to resist subordination and catalyse change. Our queer voices are important in invoking "the multiple resistances against managerial discourses taking place in the wider realms of civil society" (Spicer & Böhm, 2007, p. 1691).

Queer peoples are too often tokenised through diversity committees; committees often designed to produce value for and legitimise the dominant systems (Dar, Liu, Martinez Dy, & Brewis, 2020). Whilst Diversity committees and other inclusion-based activities such as sponsoring of events may enhance queer visibility, they are increasingly being criticized because they fail to empower queer people, ensure their safety or allow for queer activism (Burchiellaro, 2020).

Corporate pinkwashing continually insists we bring our 'authentic self' to work, a statement often used by Big4 and other self-proclaimed 'inclusive' accounting firms. Is this like how we bring our sandwiches, our calculators and our laptops? As if this self is somehow distinct and separate from oneself. Organisations often use their disclosures to appear 'diverse'. But as we have learnt from studying organisations' environmental disclosures, such reporting is often hypocritical, not coupled with actions, and fundamentally perpetuates forms of organisational control (Cho, Guidry, Hageman, & Patten, 2012; Cho, Laine, Roberts, & Rodrigue, 2015; Deegan & Rankin, 1996; Patten, 2002). Why should we expect any difference in the organisations' behaviour toward queer people? In Butlerian terms, why is a CEO/CFO/Audit partner on Wall Street, Canary Wharf or Barangaroo not respecting the 'norm' of being professional if they dress in Drag when they 'perform' an analyst's conference call?

Queerness differs significantly from the heteropatriarchal structural norms commonly found within accounting firms (Haynes, 2017; Rumens, 2016). We cannot truly bring our authentic selves to work when our cultural identification is so profoundly at odds with accounting's predominant and prevailing culture. "Because of that queerness, my work now struggles to find its place in the world. Like so many of us, it is too colourful, too bright, too alternative and too fuck-you to find its place easily and without compromise" (Whitworth, 2017, p. 20). We are no longer interested in hiding our queerness. We are tired of retaliation. We will not assimilate within the current heteropatriarchal accounting community. To counteract organisational gender and sexual control, we need more focus on diversity when developing shadow reporting. At the very least, this would foster alternative voices to the hegemonic and homogeneous organisational one. It would liberate queer people from the social constructs around how a queer person should be 'authentic', as seen through a heteropatriarchal lens.

QA We reject a single view of accounting

- *We demand a rethinking of the oppressive regime that enforces a standardized mono-view.*
- *We call for pluralistic approaches for diverse communities that embrace empathetic reasoning and the emotions inherent in accounting decisions.*

The single view of accounting is the result of decades of the accounting standardisation process to align with the Anglo-Saxon neoliberal capitalist model (Arnold, 2012; Chiapello & Medjad, 2009). This process often facilitates spurious comparability of accounting information, reflecting the perpetuating mono-view of how we see organisations and indeed, other people (Chand & White, 2007; Durocher & Gendron, 2011; Mir & Rahaman, 2005). Accounting policies that valorise the heteropatriarchal 'old boys' network. Accounting brings a culture of capital accumulation to communities that have prospered for thousands of years on other principles;

relational trust, emotional and spiritual connection, intimacy and grounded in a strong connection to the land (Carmona & Ezzamel, 2016; Ezzamel, Robson, & Stapleton, 2012). Rather than allowing for a democratic approach to social, economic and political matters, a single view of accounting instills a culture of dominance, exclusion, and marginalisation – destroying and diluting alternative value systems (Brown, 2009). Fostering meaningful connections across multiple diverse communities requires us to rethink the oppressive regimes of a single or limited number of transnational accounting bodies.

A mono-view results in the construction of a reality, including in sustainability discourses and reporting, that contributes to exclude, oppress, and dominate those who are different. Instead, we must embrace a more relational accounting model and systems design that encompass multiple narratives, vomiting the idea that accounting must be rational and compliant. Accountants are interpreters of reality. We must begin to understand the tension that exists between “the world as viewed by the accountant” and “the world in a wider sense” (Morgan, 1988, p. 484). Accounting is not objective; rather, emotions penetrate the decision-making process (Baxter et al. 2019). Accountants could benefit from understanding the spiritual dimensions of social change in order to enhance the emancipatory potential embedded in critical and social accounting projects (Molisa, 2011). Accountants will thus overcome the notion of capital wealth accumulation as the sole bottom line in favour of human wellbeing and happiness. The artificial separation of emotions and empathetic reasoning from accounting decisions resonates with the toxic masculinity idea that expressing emotions suggests weakness. Why should we not report emotions? What do we fear in these practices that have the potential to foster community accountability?

For instance, accountants could start considering feelings and emotions in managerial accounting related decisions to open spaces for multiple views and experiences. People could finally express their own identity, with such diverse identity(ies) placed at the heart of organisational decisions. Emotion centres could complement current allocation procedures in management accounting. Organisations, as much as individuals, are required to express their uniqueness. Extending this line of reasoning to financial accounting, the International Financial Reporting Standards could be reimagined as International Peoples Reporting Propositions. Fairness and social justice could replace relevance and faithful representation as key principles. Personal reflections on the implications of business transactions on people, their emotions and wellbeing would complement or substitute journal entries. Best illustrated in the item ‘salary compensation’, disclosures could include a short description of the use of labour as a value or even the emotional connection of a person remunerated in exchange for the work performed. This would enhance the ultimate objective of a more relational approach to accounting.

The dialogic accounting movement has begun to challenge power relations, the production of financial reports and associated values (Brown, 2009; Brown & Dillard, 2015; Dillard & Vinnari, 2019). And this must be only the beginning of a critical act of tackling neglected emotional elements in reporting that humans must have the freedom to exercise. Queerness acting as the glue to integrate diverse capitals by disrupting the current norms and pushing accountants towards a greater relational approach to accounting.

This pluralistic approach allows society to hear voices not heard before. Social media now facilitates different voices to be heard, especially in critical situations (Carney, 2016; Ince, Rojas, & Davis, 2017). However, this dialogue must avoid drifting into the hate we too often witness on social media. Will it be easy? Probably not, as we continue to observe controversial language and content on social media (Allcott & Gentzkow, 2017; Bellucci & Manetti, 2017). But we can see progress as capitalist-based gatekeepers such as The Wall Street Journal and Financial Times lose prominence and significant stakeholder engagement (Bellucci, Biagi, & Manetti, 2019; Manetti & Bellucci, 2016). Institutional gatekeepers have shut out marginalised communities for a long time. Gender and sexually diverse people, Indigenous and Black people, disabled people, among many other communities, were not there in the definition of the institutions. Diverse communities were never pictured in those spaces. Once queer people start showing up, we can work towards more relational accountability where all people explain and take responsibility for their conduct through accounts of their actions (Sinclair, 1995; Unerman & O’Dwyer, 2006). In this way, we can deconstruct power relations as every individual has the basic right to engage in discussions which may affect them.

QA We embrace fluidity and reject false binaries

- **We denounce the false binaries of gender, sexuality, and accounting.**
- **We embrace complexity, uncertainty and new knowledge untethered from artificial constraints.**

We embrace the fluid nature of gender and sexuality (Butler, 1990; Seidman, Fischer, & Meeks, 2016). We recognise them as being socially constructed and reject gender and sexuality binarism. Binarism that perpetuates difference and hierarchy. Beyond sexuality, we further recognise the social construction of accounting. A social construction created by accountants and built upon linear thinking and processes, abstract binaries and rigid, normalising categories. In a time of complexity, of increasing interconnectedness, we must shake the reliance on reductive binaries. Embracing fluidity through a queer lens.

A queer lens allows accountants to see beyond the veil of social construction; of gender, sexuality, and accounting. It enables us to see these binaries and boundaries for what they are. Artificial. What do accountants open up and close down? What do accountants include and exclude in their workplace and in their practices? Challenge these false binaries and boundaries. Critical interrogation. In their spectrums of gender and sexuality, queer voices are not limited by binary constraints and artificial boundaries. Unafraid of uncertainty, complexity and impurity. Voices of diversity, with entangled knowledge waiting to be shared.

Open up to the experiences of the other. Immersion in the diversity of lifeworlds. Through the wastelands of false binaries, new knowledge will flow. Bringing with it diversity, imagination, creativity, and fluidity (Lehman, 2019). Accountants opening up to multiple ways of thinking, doing, and being. Opening up to complexity and multiplicity. Accountants reimagining new accountings, their potential and possibilities.

QA We encourage Queer unlearning

- **We call for queer unlearning and relearning through experimentation, imagination, and embracing the unusual.**
- **We demand the queering of accounting pedagogy to deconstruct the hidden curriculum.**

We encourage accountants to unlearn established normative views. Compliance, conservatism, and Western/Anglo-Saxon perspectives of power and dominance represent the oppressive ideals commonly associated with accounting. Accountants currently build upon binary constructions and linear thinking. Profit calculation. Debits and Credits. Current and Non-current. Financial performance versus financial position. Cash versus accrual. Salary, pension provisions, changes to health and safety viewed as a cost. This reduction of human and emotional capital to a cost as enacted by current forms of accounting is detrimental to human wellbeing.

Such established norms subscribe to a eugenic movement supporting a single performative accounting model. The cementing of a single normative idea of accounting perpetuates a model that disregards differences and unexpected perspectives. Undiscipline accounting through unlearning! Unlearning and relearning accounting impels depetrification. Unlearn disciplinary constructs and boundaries. Relearn through unbridled experimentation and new paradigm formations. Reflecting on broader understandings of organisational performance and position than currently disclosed in accounting reports, we argue/debate/demand that such disclosures account for multiple voices.

Queer voices have been shaped by continual unlearning and relearning. Queer people often embody the lived experience that discovering a part of oneself exposes normative logics and engenders new realities. ‘Coming-out’ often creates room to breathe from confined spaces. The ability of queer people to experiment, to reinvent purpose, and to shape new narratives creates an opportunity for accountants to unlearn the lessons of the past. However, the process of acceptance, especially externally, is not trivial. The ‘coming out’ process can also be a traumatic experience for queers who experience homophobia, biphobia and transphobia (Hunter, 2007; Stanley & Wolfe, 1980). Practitioners and academics alike need to push for transformative models of accounting by unlearning what is considered ‘natural’ and ‘normal’. We urge queer accountants to challenge the established and question the accepted by being open. We envisage accounting working environments that are open to experimentation, creativity and innovation. Oral histories of queer accountants, that take account of queer lived experiences, disrupt the heterocentric mythology of the accounting profession and call out the claims of the bigot (Hammond, 2018).

Let us rethink the language and the images of accountants so that diversity of perspectives is at the core of organisational narratives. Accountants must then come out and accept their subjectivity. Recognise their ‘true’ nature including their shortcomings. Play with their broad perspectives, imagine beyond the numerical, vision the comprehensive, relish the holistic and comprehend integration. We need to destabilise the comfort found with the usual. Embrace business as (un)usual, facilitating unstandardised reporting processes and outcomes. This could be part of a process to rethink the educational development of accountants. We call for a queering of accounting pedagogy where students and educators address the erasure of queer identity in accounting through deconstructing normality in the hidden curriculum. This development of anti-normative thinking would help to prepare future accountants for change.

QA Queer and non-queer accountants must hold space for one another

- **We call for accountants to hold space for the views of one another.**
- **We demand the creation of spaces that allow for safe and open dialogue founded upon love, humility, and mutual trust.**

Together with deconstructing heteropatriarchal norms and structures in accounting and amongst accountants, we recognise the need for ‘holding space’⁶, where both queer and non-queer accountants can move beyond simply listening and open themselves up to the experiences of the other. To ‘reach’ one another, there must be a “meeting of minds” where all accountants can start to share their diverse perspectives and common experiences openly (McGuigan & Ghio, 2018, p. 627). Conscious bracketing of prior knowledge, experience, assumptions and personal presumptions plays a key role in opening to and connecting with queer communities and their unique cultural identification. Through free dialogue on sexuality and gender identification, we see substantial potential for more meaningful conversations and actions to occur between queer accountants and the longstanding gatekeepers of the heteropatriarchal dimensions commonly found within accounting firms.

Embracing all voices requires an openness and connection that can only be achieved through safe and free dialogue, along with mutual appreciation. Holding space requires environments where all accountants and stakeholders can enter into “fearless communication with each other and allow their respective life experiences to be their primary and most valuable source of growth and maturation” (Nouwen, 1975, p. 85). The very process of diversifying blurs and crosses boundaries, values mutability and finds connections between queer and non-queer accountants within accounting firms. Would it be better? Transparency, openness and dialogue on all people’s actions, including failure, can contribute to an environment that is accepting of mistakes. An environment that encourages a culture of honesty and transparency such as this can reduce the pressure and rationalisation of wrongdoings, thus enhancing professional ethics and assisting in preventing large corporate fraud (Cressey, 1953; Lokanan, 2015; Sikka, 2009).

QA Readers should continuously Queer this Queering Accounting Manifesto

This Manifesto is fluid. We encourage and expect people to engage, criticise, politicise, activate, perform, love, loathe, enjoy the propositions of The Queering Accounting Manifesto. New provocative discussions foster a queer blow against encroaching dominant

⁶ A term commonly used in the field of counselling to mean being physically, mentally, and emotionally present for someone, without judgement (Nouwen, 1975). Examples of this are, practicing kindness, actively listening, mirroring others reflections back onto them, acting with empathy and compassion.

heteropatriarchal accounting. We should not delude ourselves that the opening up of spaces in accounting alone is a panacea. That would send us into a paralysing apoplexy. Breaking the constraints of heteropatriarchy is a constant and fearless adventure. Disrupting requires positive activism. The act of queering accounting invokes emancipatory action across environments, instilling courage amongst communities. Fractured insurgences need lubrication and connection, fiercely insisting on creative queerness.

In our call to open space in accounting for all voices, we seek to break down the destructive barriers to diversity of voice and the hierarchies of gender, sexuality, race, disability and class. We seek to expose the ‘matrix of domination’; the overall organization of power from which these intersecting oppressions arise (Collins, 2000, pp. 227-228). We call upon all marginalised groups to reach out and connect to one another. Let us confront the systems of oppression together. Let us hold the accounting gatekeepers accountable for the continued silencing of those who are different. Creating a brave space in which all accountants are free to be themselves. Nothing else protects us.

Is it a better future? It is probably a better present. Everything will need to be queered continuously. Indeed, the perennial resistance against normative models and power structures requires us all to constantly queer The Queering Accounting Manifesto.

Queering Accounting needs you!

Act Up! Act Out!

QA

5. The Future?

The Queering Accounting Manifesto is open to critique, to change, to iteration, to queerness. We hope that stemming from the act of publication, the next phase(s) will be to bring The Queering Accounting Manifesto and the ideas it sketches to a broader audience to critique, to politicise, to activate, to perform, to comment, to change, and to share. In doing so, we work towards a queer embodiment, whatever that may entail.

We encourage future work exploring the views of queer accountants through non-heterocentric and non-patriarchal lenses, in particular by examining queer sites within the accounting profession. Indeed, the longstanding view within accounting of queerness as a stigma to be hidden contributes to further perpetuating the status quo of heteropatriarchy within the profession. Empirical work that investigates queer people’s lifeworlds, their views on social constructs of gender and sexuality within accounting, accountability and the accounting profession, along with their connection to accounting, accountability and the accounting profession is required. We further believe that greater discussion around intersectionality in accounting is needed. This would lead to a more holistic and integrated understanding of relational accountability.

We encourage researchers to experiment with new forms of research data collection and dissemination. Moving away from traditional power structures and distance commonly found with ‘ivory tower’ research, toward taking up residence within a glass-house, dialoguing and involving all types of people and organisations. This would create the conditions required for a diverse and relational approach to accounting. This shift requires us to rethink and unlearn our current accounting education system to co-design an accounting space that is open to imagination, rebellion, and creativity. We call for more brave experimentation in teaching and researching accounting.

Finally, this scholarly-activist approach to overcome heteropatriarchy can be adapted to professions other than accounting that face similar (or not so similar) issues. This will require in-depth exploration of the oppressive norms and the emancipatory possibilities. Think Queerly! Act Queerly!

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Appendix 1 Queer Archival material.

Author/s	Year of Publication	Title	Publisher	Place	Main Discipline of Reference
Altman, D.	2012	Homosexual Oppression & Liberation		Brisbane	Queer studies

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Author/s	Year of Publication	Title	Publisher	Place	Main Discipline of Reference
Altman, D.	2013	The End of the Homosexual?	University of Queensland Press	Brisbane	Queer studies
Arruzza, C., Bhattacharya, T. and Fraser, N.	2019	Feminism for the 99%: A Manifesto	University of Queensland Press Verso	London	Gender studies
Barker, MJ & Scheele, J.	2016	Queer: A Graphic History	Icon Books Ltd	London	Queer studies
Baumgardner, J. & Richards, A.	2020	Manifesta: Young Women, Feminism, and the Future, 20th Anniversary Edition	Picador	New York	Gender studies
Bernstein Sycamore, M.	2008	That's Revolting: Queer Strategies for Resisting Assimilation	Soft Skull Press	New York	Queer studies
Bernstein Sycamore, M. (Ed)	2012	Why are Faggots so Afraid of Faggots? Flaming Challenges to Masculinity, Objectification, and the Desire to Conform	AK Press	USA	Queer studies
Binaohan, B.	2014	Decolonizing Trans/gender 101	Biyuti Publishing	Toronto	Gender studies
Bloodworth, S & Fieldes, D.	2014	An Anti-Sexism Manifesto: The Rights of Women and the Responsibilities of Socialist Men	Socialist Alternative	Melbourne	Gender studies
Bost, D.	2019	Evidence of Being: The Black Gay Cultural Renaissance and the Politics of Violence	University of Chicago Press	Chicago	Queer studies
Bronson, A. A. & Aarons, P.	2013	Queer Zines	Printed Matter Inc.	New York	Queer studies
Bronson, A. A. & Aarons, P.	2014	Queer Zines 2	Printed Matter Inc.	New York	Queer studies
Campbell, A.	2019	Queer X Design: 50 Years of Signs, Symbols, Banners, Logos and Graphic Art of LGBTQ	Black Dog & Leventhal Publishers	New York	Queer studies
Carlin, N.	1989	The Roots of Gay Oppression	Socialist Alternative	Melbourne	Queer studies
Cuboniks, L.	2018	The Xenofeminist Manifesto: A Politics for Alienation	Verso	London	Gender studies / Political science
Danchev, A. (Ed)	2011	100 Artists' Manifestos: From the Futurists to the Stuckists	Penguin Books	London	Arts
Daring, CB, Rogue, J, Shannon, D & Volcano, A.	2012	Queering Anarchism: Addressing and Undressing Power and Desire	AK Press	USA	Queer studies
D' Cruz, C & Pendleton, M. (Ed)	2013	After Homosexual: The Legacies of Gay Liberation	UWA Publishing	Western Australia	Queer studies
Gay Left Collective (Ed)	2018	Homosexuality: Power and Politics	Verso	London	Queer studies
Getsy, D. J. (Ed)	2016	Queer	Whitechapel Gallery Ventures Ltd	London	Queer studies
Hemphill, E.	2000	Ceremonies	Cleis Press Inc	San Francisco	African American studies/Queer studies
Hines, S.	2018	Is Gender Fluid? A Primer for the 21st Century	Thames & Hudson Ltd	London	Gender studies
Jordi Wood, P.	2019	Queeries: Essays on Queer Theory and Fairy Tales	PeteJordiWood	USA	Queer studies
Lack, J. (Ed)	2017	Why Are We 'Artists'? 100 World Art Manifestos	Penguin Books	London	Arts
Latour, B.	2016	An Attempt at a <Compositionist Manifesto>	Gato Negro Ediciones	Mexico	Arts
Lauritsen, J. & Thorstad, D.	1974	The Early Homosexual Rights Movement (1864–1935)	Times Change Press	New York	Queer studies
Leyland, W. (Ed)	1993	Gay Roots: An Anthology of Gay History, Sex, Politics & Culture	Gay Sunshine Press	San Francisco	Queer studies
Lord, C & Meyer, R.	2019	Art & Queer Culture (2nd Edition)	Phaidon	London	Queer studies
Marx, K. & Engels, F.	2002	The Communist Manifesto	Penguin Books	London	Political science
Middleton, C. & Sullivan, N.	2018	The KINQ Manifesto	Clouds of Magellan Press	Melbourne	Queer studies
Miller, M.	2012	On Being Different: What it Means to Be a Homosexual	Penguin Books	New York	Queer studies
Mitchell, L.	2019	The Faggots & Their Friends Between Revolutions	Nightboat Books	New York	Queer studies
Mitchell, P. (Ed)	2018	Pink Triangles: Radical Perspectives on Gay Liberation	Verso	London	Queer studies
Morgain, R.	2009	Capitalism and Homophobia in Australia: A Marxist Analysis	Socialist Alternative	Melbourne	Political science and Queer studies
New York Public Library	2019	The Stonewall Reader	Penguin Books	New York	Queer studies
Preciado, P. B.	2018	Counter-sexual Manifesto	Columbia University Press	New York	Queer studies
Russell, L.	2020	Glitch Feminism: A Manifesto	Verso	London	Gender studies

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Author/s	Year of Publication	Title	Publisher	Place	Main Discipline of Reference
Solanas, V.	2015	Scum Manifesto	Verso	London	Gender studies
Springer, S. & Gahman, L.	2018	Fuck Neoliberalism ... and then some!	Active Distribution	Bristol	Political science
Walter, A. (Ed)	2018	Come Together: The Years of Gay Liberation 1970–73	Verso	London	Queer studies
Wilson, C.	1995	Socialists and Gay Liberation	Socialist Worker	London	Political science and Queer studies
Wittman, C.	1970	The Gay Manifesto	Red Butterfly	New York	Queer studies

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