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## The future of critical interdisciplinary accounting research: Performative ontology and critical interventionist research

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## ABSTRACT

The matter of care in this thought piece is the future of the critical interdisciplinary accounting research (IPA) project. On the one hand, the need for critical IPA research is arguably increasing today, not least due to the very serious, complex and ‘wicked’ global problems – like climate change, decreasing biodiversity, over-population, global inequality and COVID-19. On the other hand, however, critical IPA research faces some severe challenges, such as the dominance of mono-disciplinary normal science, limitations of getting access to organisations, and a certain academic insularity. To discuss possibilities for furthering critical IPA research, we start from approaches to critical performativity and suggest to complement them with ideas from two very different research approaches. First, we suggest that the concept of performative ontology and the related diverse economies approach, introduced by Gibson-Graham (2008), goes a step further than previous conceptualizations of critical performativity in methodological as well as practical terms. Secondly, we argue that employing some of the inherent ideas and learning points of interventionist research in conjunction with performative ontology can inspire new ways of conducting critical IPA research that matters.

### 1. Introduction

The matter of care<sup>1</sup> (Puig de la Bellacasa, 2011) in this piece is, in broad terms, the future of the interdisciplinary perspectives on accounting (IPA)<sup>2</sup> project. More specifically, we care about how IPA research could become more active and effective through critical performativity. We understand IPA research generally as accounting research that is not only conducted accompanied by materials, ideas, or theories from one or more other disciplines, but is also distinctively open to heterogeneity regarding paradigms, methodologies, methods, theories, innovative research questions and styles of write-up. While this understanding of IPA research is intentionally broad, our focus is explicitly on what we call *critical IPA research*. This critical IPA research is characterized by an emancipatory

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<sup>1</sup> Puig de la Bellacasa draws on Tronto’s (1993, p. 103, in Puig de la Bellacasa, 2011, p. 93) generic definition of care as “everything that we do to maintain, continue and repair ‘our world’ so that we can live in it as well as possible” to extend Latour’s notion of matters of concern. Speaking of matters of care implies an engagement with “the life of things” and “an ethico-political commitment to neglected things” to “contribute ... to more sustainable caring relationalities and life conditions in an aching world” (Puig de la Bellacasa, 2011, p. 100; see also Gibson-Graham et al., 2019).

<sup>2</sup> We use the acronym IPA research as a label for interdisciplinary accounting research, borrowing from the well-established abbreviation of the Interdisciplinary Perspectives on Accounting community.

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interest (Habermas, 1987) as well as an important element of reflexivity (Parker & Thomas, 2011). Thereby, it becomes a matter of ethics on which kind of issues critical research will try to intervene (Gendron, 2018). Like all knowledge, the analyses and theories produced in critical IPA research are potentially performative in the sense that they not just represent but at the same time “make up” (Hacking, 1986) their research object. This capacity has been termed “critical performativity” (Spicer et al., 2009; Alvesson & Spicer, 2012; Spicer et al., 2016).

The need for critical IPA research is arguably notably increasing today. The world is facing several very serious and complex problems – like climate change, decreasing biodiversity, over-population, global inequality and COVID-19 – which are often termed ‘wicked’ since they seem to require radically new kinds of understandings, attitudes, ethics, structures and patterns of action at the global scale and, in addition, there is no real promise of complete solution to any of them (see e.g. Rittel & Webber, 1973; Conklin, 2005). From the viewpoint of critical IPA research in particular, the increasing faceless dominance of hard-nosed global capitalism, linked to neoliberalism and corporatization and notably supported by the ever more omnipresent digitalization (Han, 2017; Zuboff, 2019) is probably the primary complex of matters to pay attention to, yet not the only one. Capitalism is routinely supported by the doctrines and institutions of and around accounting and it has become a seemingly unquestionable taken for granted mode of the functioning of the global economy. Much accounting research is conducted in a mono-disciplinary mode, based in standard economic theory as one of its cornerstones,<sup>3</sup> and considering the fact that theories have the capacity of being not only descriptive, but also performative devices (e.g. Millo & MacKenzie, 2009), makes this issue ever more serious. One of the programmatic aims of critical IPA research is to ‘rock that boat’ and there is plenty of research of that type published during the last few decades in such journals as *Critical Perspectives of Accounting*, *Accounting, Auditing and Accountability Journal* and *Accounting and Organizations and Society*, forming already a notable body of critical IPA scholarship.

Interdisciplinarity<sup>4</sup> is a widely spread idea in sciences, in particular in social studies. The typical aim of interdisciplinary research is to take advantage of the theoretically innovative potential (seen from the viewpoint of the domain in question) offered by a theoretical lens, or method theory, borrowed from a different discipline.<sup>5</sup> The ideal-typical spirit in interdisciplinary research tends to be that it allows for asking radically new kinds of research questions, which can represent, and pave the way to, ‘out-of-the-box’ thinking in the domains they deal with. This could mean, for instance, shaking the typically taken-for-granted assumptions in the field in question (Alvesson & Sandberg, 2011), at times leading to dynamic change processes through which the original domain becomes irreversibly something that it was not (Hopwood, 1983).<sup>6</sup> Therefore, the aspect of interdisciplinarity has a notable potential for critical research as well as for performativity (e.g. Callon, 1998a, 1998b), not least in the light of the ‘wicked problems’ mentioned above.

In this paper we aim at advancing critically performative IPA research by suggesting some new avenues for this project, especially discussing conditions of such research having broader effects also beyond the level of discourse within the critical IPA scholars’ community. Specifically, we will suggest combining aspects of interventionist research (IVR) (e.g. Jönsson & Lukka, 2006) with the concept of performative ontology and other ideas from the diverse economies project (Gibson-Graham, 2008; Gibson-Graham & Dombroski, 2020). This implies quite radically diverging from the habitual functionalist perspective of IVR (e.g. Suomala & Lylly-Yrjänäinen, 2012).

Our paper is intended as a ‘thought experiment’, which itself could play a critically performative role for critical IPA research in the future. We develop our ideas in the following steps. In the next section, we will discuss some major challenges critical IPA research(ers) encounter today. Then, we will discuss our core conceptual ideas of mobilizing aspects of IVR for critical IPA research by developing a new methodological basis for the latter by drawing on Gibson-Graham’s (2008) and others’ concepts and practices from the diverse economies project (Gibson-Graham & Dombroski, 2020) centering around the concept of performative ontology. Section 4 will unfold implications for doing critical IPA research, focusing on the potential of combining the learnings from IVR with the radically critical ideas of performative ontology. We will end, as habitual, with a conclusion.

## 2. Challenges for the future of critical IPA research

There are currently severe challenges for critical IPA research in accounting. Firstly, for accounting research in general, despite a notable amount of recent lip service to interdisciplinarity, the disciplinary matrix typical of Kuhnian “normal science” (Kuhn, 1962) still tends to form a straitjacket of ‘disciplinary silos’. Its disciplinary elements are deeply institutionalized in the academe and the disciplinary boundaries are hard to cross or cross-fertilize, for instance, in research publishing. On the one hand, we can argue that

<sup>3</sup> Economics can actually be viewed as one method theory for accounting research among others (see below footnote 5). However, as it has over time become adopted by a majority of accounting scholars, it has become deeply integrated with the concepts, tools, and techniques of the accounting domain, having thereby become for many the taken-for-granted way of doing and researching accounting.

<sup>4</sup> The discourse on interdisciplinarity is in several ways complex – for instance, the notion of ‘discipline’ is many-sided – and the area is populated by several partly overlapping notions, such as multidisciplinary and transdisciplinary in addition to interdisciplinary. For brevity, we will skip analyzing these distinctions here, but an interested reader can look, for instance, at Collin (2009) and Vagios (2017).

<sup>5</sup> See the idea of theories having the potential of playing different kinds of *roles* in research and the distinction between domain theory and method theory suggested by Lukka & Vinnari (2014).

<sup>6</sup> There are numerous examples of this in the accounting field, for instance the path-breaking article by Ball & Brown (1968), which kicked off the capital markets-based research in financial accounting or the papers by Burchell et al. (1980) and Hoskin & Macve (1986), which started the wave of Foucauldian accounting research. Another aspect of interdisciplinary research is the potential feedback effect of such research on the employed method theory itself. In the case of accounting, dynamic effects into that direction have at least so far been rather scarce. However, for instance the accounting-focused studies on governmentality provide an example of implications back towards the method theory.

scientific expertise and practice are necessarily, at least to some extent, domain specific because research problems need to be cognitively manageable. Scholarly expertise in a certain discipline is hence often a necessary condition also for interdisciplinary research (to avoid 'blue-eyed' dilettantism). However, disciplinary specialists may pursue overly inward-looking and inherently narrow research agendas. Examples are the research on reliance on accounting performance measures (RAPM) (Otley & Fakiolas, 2000) or market-based accounting research (e.g. Healy & Palepu, 2001).<sup>7</sup> The current publish-or-perish culture tends to amplify this disciplinarily-limited focus. The challenge is that existing disciplines are not necessarily ideal social units for creativity and innovation, not least as they tend to form rather isolated silos of thinking. While the aim of the critical interdisciplinary project is precisely to tackle these kinds of academe-internal matters, these obstacles or challenges are very real; they need to be taken seriously and carefully considered within the IPA project. It is helpful though to keep in mind that there always is, in principle, room for not only continuing a research tradition, but also progressing innovatively over and above of it (Kuhn 1962, 1977). As researchers always have, at least in principle, the opportunity to constantly import and export ideas across disciplinary boundaries, eventually any set of silos is potentially unstable.

A second challenge are the limitations of getting research access to organizations. Getting good access is these days often challenging already for non-critical accounting researchers, since especially large, listed and globally operating corporations tend to have reservations for offering researchers close access. Especially these organizations tend to very carefully control – from their perspective for an understandable reason – what information on their operations they allow to be known by any party; the more parties have such information at their disposal, the more difficult it is to keep it under control. This contributes to accounting researchers keeping to employing the well-established methods typical of 'mainstream accounting research,' which do not need direct access to any organization. For critical IPA scholars these difficulties tend to be even more severe: The more critical are the research questions and the approach of the accounting scholars, the less likely it is to get access to relevant organizations to examine them from the inside. This is an important challenge, since oftentimes the research agendas of critical IPA would very much benefit from deep live access to various fields of practice.

Lastly, there is a third challenge, perhaps especially typical of critical IPA research: its socio-academic insularity.<sup>8</sup> Critical IPA research, just like all IPA research, seems to be published and discussed in forums that are rather tightly specialized for it. It often is IPA research for other IPA scholars, functioning within the 'echo-chambers' of the IPA community. Precisely for this reason, there is an emerging concern among critical IPA scholars of finding ways to produce more notable and tangible effects also outside the typical echo-chambers and especially towards policy and practice (e.g. Gray, 2010; Alvesson & Spicer, 2012; Bebbington & Thomson, 2013; Deegan, 2017). The concern is about the impact of critical IPA research – its more profound, broader and more concrete critical performativity. This worry has an element of urgency given the very serious nature of the current 'wicked problems'. Even though it certainly is important to keep in mind that any intervention into the (social) world is a risky action that must be based on the principle of ethical decency (Gendron, 2018) and can lead to unpredictable unintended consequences, there is an increasing sentiment among critical IPA scholars that there is no time to waste any longer: The (critical) IPA project needs to progress towards more notable and tangible critical performativity.<sup>9</sup>

Summarizing, critical IPA research is situated 'between a rock and the hard place': Needs for it are arguably increasing and likely bigger than ever, but conditions to carry it out are not improving at the same pace and are hence not especially promising or encouraging. This is ever more worrying since the many 'wicked problems' of today would require critical IPA research to take steps towards more notable critical performativity. There is already a huge literature arguing that accounting research has lost its practical relevance and that therefore its performativity is limited (e.g. Inanga & Schneider, 2005; Malmi & Granlund, 2009; Scapens, 2012). While critical research in accounting has primarily explicated worries regarding the limited practical impact of versions of 'mainstream accounting research' (often to ridicule the unwarranted and arrogant self-confidence embedded in such studies), there is no real basis to argue that critical accounting research itself would be so performative either, over and above its self-referential internal discourse (see Tweedie, 2022).<sup>10</sup> However, certainly the general aim of critical research is to enact its performative potential more broadly. Against this backdrop, the matter of care in this study is how to progress further into the direction of performativity in critical IPA research.

<sup>7</sup> Market-based accounting research is also a good example how taking on board of interdisciplinary perspectives may develop into a mono-disciplinarity normal science research programme over time (cf. footnotes 3 and 6 above).

<sup>8</sup> We are aware and greatly appreciate that there are a number of critical accounting researchers as well as researchers from the fields of sustainability accounting and public sector accounting who have since the 1980s made notable efforts of transcending this insularity and intervening in politics as well as organizational practice (cf. for example, Guthrie & Parker, 2017; Neu et al., 2001). We come back to this in the conclusion of this paper.

<sup>9</sup> At the other extreme, there is the view among some scientists that researchers precisely should *avoid* any intervention to the world, arguing that just conducting scholarly analysis based on the traditional principles of good scholarship is a task demanding enough (Fish, 2008). Even though we do not agree with the outcome of Fish's argument (as it is simply too conservative given the issues of today), he offers a healthy warning about not forgetting what is the central resource of academics, also in cases of their deliberate attempts to intervene: thorough and careful scholarly analysis.

<sup>10</sup> We thank Jonathan Tweedie for the permission to cite from this manuscript.

### 3. From critical performativity to performative ontology

#### 3.1. Critical performativity

Performativity is a well-established concept in IPA-minded research, and we know quite a lot about the performative effects of economic theories (e.g. Millo & MacKenzie, 2009) and accounting concepts such as, for example, rankings (e.g. Pollock & D'Adderio, 2012), intellectual capital (e.g. Mouritsen, Larsen & Bukh, 2001), impact case studies (Power, 2015) as well as commensuration (e.g. Espeland & Sauder, 2007). In light of this knowledge, it is important to not only reflect on the role of accounting in bringing about the global 'wicked problems', but also explore ways in which accounting research may contribute to tackling these problems. We refer to critical performativity as a methodological basis as well as a strategy for critical IPA research to increase its relevance for addressing the global problems of our time.

There are different concepts of performativity in general as well as of critical performativity (see Cabantous et al., 2016, and Gond et al., 2016, for an overview). We base our argument on the original idea of Austin (1962) who distinguished between declarative and performative sentences. The former are 'only' descriptive by nature, whilst the latter have the capacity to bring about the world they describe. This basic idea has been extended to the performativity of knowledge, models, and theories arguing that they have the capacity to "make up" what they claim to just represent (Hacking, 1986; MacKenzie et al., 2007). Accounting as a technology of representation has also been described as having performative effects, as is summarized by Power (2021, p. 8): "In short, accounting is performative of its own 'facticity', in the sense that organizational actors accumulate a disposition to act 'as if' its economic representations are 'about' an independently existing world." For performativity to occur, however, there need to be "felicitous conditions" (Austin, 1962). If this is not the case, performativity may, for instance, turn into counterperformativity, i.e., the use of a model or concept makes it less likely that the world is made up in this way (MacKenzie et al., 2007; see Boedker et al., 2020, for an example).

In a critical turn, identifying performative aspects of innocent looking representations, descriptions, or theorizings contests the claimed neutrality and objectivity of versions of research following the positivist and functionalist traditions (see Cabantous et al., 2016; Gond et al., 2016; Hines, 1988). Here the aim is to deconstructively criticize the alleged neutral and descriptive (and thereby non-performative) nature of our understandings, hence emancipating an interested reader. Building on this, counter-accounting is interested in mobilising resistance to these performativities, attempting to find ways of blocking the (often only little visible) performative effects staged as undesirable (e.g. Vinnari & Laine, 2017).

Critical performativity claims to go a step further. We refer to Spicer et al.'s (2009, 2016) and Alvesson and Spicer's (2012) notion of critical performativity as "active and subversive intervention into managerial discourses and practices" (Spicer et al., 2009, p. 538). Accordingly, entertaining critical performativity means an affirmative, engaged and pragmatic project for critical scholarship, focusing on potentialities and being interested in ways of facilitating economically, socially, ecologically or otherwise desirable change at the level of policy or practice through such research. This critical performativity has, of course, close connections to the 'classic' concepts of performativity and counter-accounting, but it is also distinctive due to its proactive (so, not only reactive) attitude and its, at least declared, interest in being involved in practical change (so, not only at the discursive level) (Spicer et al., 2009, 2016; Alvesson & Spicer, 2012).

In our view, however, there are two inter-related issues we feel need more attention when thinking about critical performativity. First, while there is a declared interest in intervention beyond the discursive level, the authors do not elaborate much on this practical aspect of critical performativity. Second, while much is invested in criticizing and deconstructing the performativity of managerialist knowledge and instruments, it remains too little elaborated how critical knowledge itself can be made performative. To address these issues, we will focus on two specific approaches we consider promising because they are proactively tuned and not confined to a discursive level only but include also ideas about practical and political/ethical intervention into the world: interventionist research and performative ontology. We start with introducing Gibson-Graham's (2008) performative ontological approach and after that we will discuss how interventionist research may complement critical IPA research grounded in performative ontology.

#### 3.2. Performative ontology

The 'performative ontology' and the 'diverse economies project' of Gibson-Graham (2006a, b, 2008; Gibson-Graham & Dombroski, 2020<sup>11</sup>) and colleagues centers around concerns for alternative forms of economic and social organization – the 'practical' side – and performativity – the 'academic' side. Gibson-Graham start from a performative re-reading of Marx's dictum of 'understanding the world in order to change it'<sup>12</sup> and gave it "a post-structuralist twist – to change our understanding is to change the world, in small and sometimes major ways" (ibid., p. 615; original emphasis).

"What is new, we would argue, is the actual and potential relation of the academy to what is happening on the ground. Not only are academics becoming more involved in so-called scholar activism but they are increasingly conscious of the role of their work in creating or 'performing' the worlds we inhabit. This vision of the performativity of knowledge, its implication in what it purports to describe, its productive power of 'making', has placed new responsibility on the shoulders of scholars – to recognize

<sup>11</sup> Gibson-Graham is the pen-name of Katherine Gibson and the late Julie Graham.

<sup>12</sup> Marx's famous 11th Feuerbach thesis says: "Philosophers have only interpreted the world differently, but the point is to change it" (1845, in Engels, 1903, p. 147).

their constitutive role in the worlds that exist, and their power to bring new worlds into being” (Gibson-Graham, 2008, p. 614).

As all knowledge is, in one way or another, potentially performative, critical research can have the paradoxical effect of confirming what it is criticizing (Gibson-Graham, 2020). To describe this effect, Gibson-Graham draw on Sedgwick’s (2003, p. 134) use of the term “strong theory” which characterizes a theory of wide generality which organizes (knowledge about) a complete domain and its topology. Strong theory in critical social science depicts social, economic, political, and ecological phenomena as “organized into seemingly coherent and even predictable trajectories” (Gibson-Graham, 2020, p. 478). Most notably it tends to subsume them unilaterally under neoliberal capitalist relations, thus producing “thin descriptions” in Geertz’s (1973) terms. Strong theories, they argue, contribute to making alternative forms of transactions, labour and enterprise, traditional as well as alternative, non-credible and illegitimate by depicting all of them in a more or less functionalist mode as either complementary to neoliberal capitalism or as only transient deviations. “The paradox of critical reading is that the desired aim of understanding the world in order to change it is undermined by the performative effect of reading for dominance” (Gibson-Graham, 2020, p. 479).

The same performativity that is found in neoliberal economic theories, however, applies to the alternative forms of economic and social practices mentioned above which are termed “diverse economies” (Gibson-Graham & Dombroski, 2020). Such alternatives also have to be performed in order to have practical implications. Therefore, critical researchers should be not only “concerned with disrupting the performative effects of capitalist representation” but also “with putting forward a new economic ontology that could contribute to novel economic performances” (Gibson-Graham, 2008, p. 615). Theory should not only carry out the critique of current affairs but also be able to generate new spaces for alternatives. Drawing again on Sedgwick (2003), they speak of “weak theorizing” that deliberately restricts its reach and refuses “to know too much” (Gibson-Graham, 2008, p. 619). This shall help avoiding treating empirical phenomena as just examples of what we already know and thus allows us to acknowledge, for example, the diverse economies Gibson-Graham speak about as possible alternatives to hard-nosed neoliberal capitalism. They associate this strategy with producing “thick descriptions” in the sense of Geertz (1973). Thick descriptions need “[i]nterpretive skill and a microscopic gaze” which may help “appreciating the diversity of economic practices and ‘rescuing’ them” (Gibson-Graham, 2014, p. S149) from blind subsumption under strong theory explanations.<sup>13</sup> In so doing, the potential issue with strong theory of positing only well-established logics and structures that limit politics could be relieved. This is, in our view, specifically important if we want to tackle the current global problems where we are short of solutions rather than problem diagnoses.

Paying attention to the performative character of theory and adopting weak theorizing have implications for the practice of research in the performative ontological project:

“When ontology becomes the effect rather than the ground of knowledge, we lose the comfort and safety of a subordinate relation to ‘reality’ and can no longer seek to capture accurately what already exists; interdependence and creativity are thrust upon us as we become implicated in the very existence of the worlds that we research. Every question about what to study and how to study it becomes an ethical opening; every decision entails profound responsibility. The whole notion of academic ethics is simultaneously enlarged and transformed” (Gibson-Graham, 2008, p. 620).

This ethics, they argue, is not just a mind-set, but also an embodied practice bringing ethical principles into doing research – making the research topics matters of care (Puig de la Bellasca, 2011; Gibson-Graham et al., 2019). For this purpose they posit three “techniques of doing thinking” (Gibson-Graham, 2008). First, “ontological reframing” implies that we should avoid assigning essential qualities to the phenomena we study and the explanatory factors we might identify. This follows immediately from a performativity perspective. Second, “reading for difference” implies deconstructing and queering strong theory (Gibson-Graham, 2020). Deconstructing here means unravelling the paradox of critical reading referred to above. Queering refers to a reading of dominant terms and concepts against the grain, deliberately looking for deviations, contradictions, or asynchronicity of events to recognize and perform diversity. Gibson-Graham (2020, p. 482) refer to a study by Jenny Cameron as example where she reads the narratives of full-time working women of their household work and domestic division of labor for difference “against the dominant narrative of patriarchal household oppression” as stories of multiple preferred gender identities and thus “[making] space for there to be multiple ways of performing gender equity, not just one”. Third, “creativity to generate possibilities” involves “bringing things together from different domains to spawn something new” and specifically to “bring concepts and practices into ‘contexts that couldn’t generate them, but in which they are useful’ (Spinosa et al., 1997: 4)” (Gibson-Graham, 2008, p. 625). Consequently, interdisciplinarity is a cornerstone of Gibson-Graham’s performative ontological project. In their view, “the academy [is] an advantageous place from which to perform other worlds” (ibid., p. 626). We can see a close similarity to Hacking’s dynamic nominalism and his concept of “making up people”. In the same way as making up people through scientific concepts of kinds of people “changes the space of possibilities for personhood” (Hacking, 1986, p. 229), weak theorizing and reading for difference change the space of possibilities for performing diverse economies.

While the performative ontology approach has so far not been mobilized in accounting research, we find examples of weak theorizing in some accounting studies. To provide one recent example, the paper by Vollmer (2021) on “Public value and the planet” can be read against the backdrop of some core ideas of Gibson-Graham (2008). Vollmer aims at exploring and conceptually grounding the role of accounting in the ecological reconstitution of human and nonhuman worlds, drawing heavily on Latour (2004) who rejects the division between nature as the realm of facts and society as the realm of values. This division has led to the strong theory of

<sup>13</sup> We could also add here that weak theorizing is compatible with abductive reasoning (Dubois & Gadde, 2002; Lukka & Modell, 2010).

“appealing to the authority of nature” as a foundation for ecological critique. At first sight counter-intuitively, Vollmer argues, alongside Latour, that by undercutting the level of reflection accomplished in the discourse of ecological reconstitution, the dissociation of nature and society effectively creates an *obstacle* for meaningful ecological change. Rather than placing them external to politics, nonhuman beings should instead be allowed to enter the political space without restrictions (Vollmer, 2021, p. 1530).<sup>14</sup> Besides Latour, Vollmer draws on the work of Moore (1995, in Vollmer, 2021) on public value and reads this concept for difference in re-imagining the “taxpayer” – the constituency of defining public value – to include nonhumans. Moreover, he includes very diverse kinds of reporting – classical accounting, scientific reports, visual images on Twitter etc. – in what he terms “full-tax accounting”, thus creatively generating possibilities (Gibson-Graham, 2008) for new, ecologically more relevant accountings.

To summarize, Gibson-Graham’s (2008) performative ontology provides links to critical performativity and critical interdisciplinary research at large. It is firmly rooted in the idea of the performativity of scientific knowledge; it is grounded in interdisciplinarity; it suggests strategies to perform alternatives to capitalist practices; and in its activist aspects it speaks to the possibility of critical intervention. Their call for an “experimental attitude” as well as “orientation toward a collective research practice” requires a less detached role of researchers.<sup>15</sup>

“Participating in social experiments and performing community economies necessarily involves joining together with others, both within the academy and ‘in the wild’, in what Michel Callon has called a ‘hybrid research collective’ (Callon et al., 2002; Callon and Caliskan, 2005). It means working with people who are already making new worlds, but it does not mean abandoning the academy to do so.” (Gibson-Graham, 2008, pp. 628-29).

This latter, activist aspect of Gibson-Graham’s (2008) concept of performative ontology and diverse economies (Gibson-Graham & Dombroski, 2020) goes a step further than previous conceptualizations of critical performativity. In the following section, we suggest complementing Gibson-Graham with concepts of IVR (Jönsson & Lukka, 2006) and Lukka & Suomala’s (2014) considerations of relevant IVR and spell out the potentials and implications of this conceptualization on critical IPA research.

#### 4. Towards critically performative IPA research

##### 4.1. Interventionist research and relevance of social science

Interventionist research (IVR) can be defined as a longitudinal research approach, typically in the form of a case study, in which active participant observation plays an important role, possibly combined with other methods of collecting empirical materials. It is often problem-solving oriented as the researchers typically participate in an organizational change project by providing expert knowledge and enabling organizational learning (Jönsson & Lukka, 2006; Lukka & Vinnari, 2017; Baard & Dumay, 2020). IVR frequently includes an attempt to develop and implement innovations in practice, most explicitly when the constructive research approach – a variant of IVR – is applied (e.g. Kasanen et al., 1993). In addition to the constructive research approach, the umbrella notion of IVR includes action research, action science, design science, and clinical research (Jönsson & Lukka, 2006). In our view, there is unnoticed and unused potential in IVR for critical IPA research.

Lukka & Suomala (2014) discuss the societal relevance of IVR against the backdrop of Flyvbjerg’s (2001) ideas of the need to conduct “social science that matters”. For Flyvbjerg, this essentially means moving from the Aristotelian intellectual virtues of *techné* and *epistémé* increasingly towards the virtue of *phronésis*, i.e., towards ethical practical wisdom and knowledge of how to behave appropriately in each particular circumstance, hence including considerations of value rationality as opposed to only technical rationality. The outcome is knowledge that has potential for forming the basis for intervening prudently in social life, thereby being involved, for instance, in solving the ‘wicked problems’ of our time (ibid, pp. 55–57).

Lukka & Suomala (2014) connect Flyvbjerg’s (2001) ideas to the notion of relevance, arguing that we need to consider at least three types of relevance also in the context of academic research: practical relevance (relating to *techné*), theoretical relevance (relating to *epistémé*) and societal relevance (relating to *phronésis*). They also probe into IVR within this frame of thought and argue that this research approach has potential to be relevant regarding all of these three aspects of relevance. Especially the aspect of societal relevance links directly to the kind of critical performativity that is the matter of care in this paper.<sup>16</sup>

When contemplating the nature of IVR from the viewpoint of the three aspects of relevance, Lukka & Suomala (2014) insist – unlike Flyvbjerg (2001) – that it is *epistémé* that is the distinctive resource of researchers and the domain of academics.<sup>17</sup> They argue that it is the central task of researchers – indeed their unique resource – to be able to explain and/or understand phenomena, their various meanings and related impact in the world. The same is necessary also in situations where academics aspire to be involved in changing the world – specifically considering the possibility that the same phenomena and their impact may transform over time due to their

<sup>14</sup> Vollmer (2021, p. 1529) thus constitutes “planetary accounting” as concerned with matters of care in the sense of Puig de la Bellasca (2011).

<sup>15</sup> This point has similarities with the notion of engaged scholarship (Van de Ven & Johnson, 2006), which has been several times also suggested for interventionist researchers as something potentially very useful (e.g. Suomala et al., 2014; Lukka & Suomala, 2014).

<sup>16</sup> In current circumstances, it might be advisable to add even a fourth dimension of relevance into this frame of thought, marking a specific important aspect in the phronetic dimension: ecological relevance.

<sup>17</sup> While Lukka and Suomala, in the tradition of IVR, understand *epistémé* rather in the sense of strong theory, we will argue below that understanding and enacting theory in IVR may benefit from weak theorizing – specifically when turned to be used as an instrument of critical performativity.

conceptualizations as well as the research-based interventions themselves (Jönsson & Lukka, 2006). Accordingly, while they do not explicitly refer to the performativity of theories and scientific knowledge, these considerations of Lukka and Suomala implicitly reflect the phenomena of performativity and counterperformativity (MacKenzie et al., 2007) discussed above. This conceptual basis, however, is not spelled out explicitly.

#### 4.2. Interventionist research and critical IPA research

Above, we have characterized critical IPA research by its emancipatory interest (Habermas, 1987), an important element of reflexivity (Parker & Thomas, 2011) and an ethical orientation towards its choice of topics and domains (Gendron, 2018). Moreover, we have argued that critical performativity (Spicer et al., 2009, 2016) is essential for making it effective. Proposing IVR as an approach for critical IPA research may, however, not be the most obvious thing due to the rather technical and hands-on practical focus that is habitually adopted in IVR so far. For long, IVR has been viewed as primarily focused on accomplishing, or facilitating, change in the emic domain (practice). While acting as an active participant in the real-time flow of life in the field and thereby adopting an organizational insider's viewpoint (the emic perspective) remain among key characteristics of IVR, during the last couple of decades, the view has grown in significance, however, that the etic-related aspect of IVR should not be undervalued or omitted. The option for the duality of output of IVR was already noticed by Kurt Lewin (1948; see also Baard & Dumay, 2020) and it was notably stressed by Jönsson & Lukka (2006) and Lukka & Wouters (2022). They actually suggested that IVR offers notable special advantages for accomplishing epistemic advances (theoretical contributions): Being profoundly and longitudinally involved with ongoing change processes in the emic mode ideally implies that the researcher gets a very special, authentic and in-depth set of research materials for further analysis driven by the research question explored (Jönsson & Lukka, 2006; Suomala & Lyly-Yrjänäinen, 2012; Lukka & Vinnari, 2017). This implies the possibility to produce the "thick descriptions" (Geertz, 1973), which Gibson-Graham (2020) posit as at the core of weak theorizing under a performative ontological mode.

In the actual applications of IVR in the field of accounting, however, the focus of studies has predominantly been on a rather technical type of analysis, hence stressing 'techne' of the Aristotelian intellectual virtues (Flyvbjerg, 2001; Lukka & Suomala, 2014). Therefore, typically the accounting realizations of IVR have tended to have an engineering oriented flavor.<sup>18</sup> Importantly, however, this engineering oriented flavor does not imply mono-disciplinarity. To the contrary, it is common wisdom among interventionist accounting researchers to acknowledge that, at least in principle, they should consider interdisciplinary perspectives in the IVR projects. Organizational practices and challenges seldom limit themselves on any single academic discipline and therefore solving problems emerging in organizations requires a potential for employing broader perspectives (e.g. Suomala et al., 2014; Baard & Dumay, 2020). Some recent texts or commentaries have explicitly hinted at the notable interdisciplinary possibilities of IVR (Jönsson & Lukka, 2006; Lukka & Suomala, 2014).

Consequently, we consider IVR's traditional technical and practical orientation a potential source of strength when it is grounded in an interdisciplinary research focus exactly because it can allow for the close-to-the-field thick description characteristic of Gibson-Graham's (2008, 2020) weak theorizing. However, from the viewpoint of critically performative IPA research, integrating a critical perspective poses a severe challenge for IVR and IVR scholars. There are likely two inter-related reasons for this absence, even alienness, of a critical perspective. First, seeking social or ecological emancipation, the key matters of critical analysis of today, is traditionally distant for the interventionist researchers; their approach is typically 'within-the-box' in these regards. Second, the fear of conflicts with the potential consequence of not getting, or losing, good access to the collaborating organization is likely also driving the same outcome. There is no guarantee that the partner organization's management would tolerate such critical tones from the researchers. The far from trivial challenge, therefore, for IVR in accounting to enact the agenda of critical IPA research is to widen the traditional mode of IVR towards including emancipatory, reflective and more broadly ethical aspects. In the following, we will argue how combining IVR with Gibson-Graham's (2008) ideas of a critical performative ontology may offer signposts for a way forward – towards critically performative IPA research, in which some of the features of IVR could well play a role. Most notably, we will discuss how the ideas of weak theorizing and reading for difference could be mobilized in IVR.

#### 4.3. Performative ontology and critical IPA/IVR research

We suggest that the approach of performative ontology presented by Gibson-Graham (2008) has notable potential to form a bridge from current realisations of IVR in accounting towards critically performative IPA research. It provides stepping stones towards including emancipatory, reflective and ethical aspects. Its core motivation of discovering and developing new ontologies implies deliberately critically scrutinising how things currently are right from the outset by avoiding to assign essential qualities to the phenomena under study. Hence, in contrast to the habitual approach in, for instance, accounting research, ontology is *not* staged as the starting point of the analysis (e.g., Burrell & Morgan, 1979), but rather as one of its outcomes. This is reading for difference in a very fundamental way. Consequently, this approach is very cautious, even reluctant, regarding up-front explanations of the current state of affairs, which is the typical first step in change-oriented research. For instance in currently established IVR, one of the typically adopted maxims is 'to change the world, you need to first understand the starting points' (e.g. Kasanen et al., 1993; Labro & Tuomela,

<sup>18</sup> The PhD thesis of Jouni Lyly-Yrjänäinen (2008) and the recent article by Korhonen et al. (2020) provide examples of this. However, other IVR contributions can be seen emphasizing also the aspect of *episteme*, e.g., Jönsson (1996); Malmi et al. (2004); Lyly-Yrjänäinen (2008); Wouters & Wilderom (2008); Wouters & Roijmans (2011).

2003; Jönsson & Lukka, 2006; Baard & Dumay, 2020). In the light of Gibson-Graham's approach, doing that is too easily based on strong theorizing and thus all too easily leads to getting stuck with the current ontologies, which is for them not desirable, if we wish to make the world better in a larger scale. With its focus on reading for difference and identifying alternative forms of economic and social organization, the approach of Gibson-Graham (2008) has the potential for very radical criticality. However, through playing down the role of strong theories in favor of weak theorizing, this criticality notably differs from how it normally plays out in critical research, where the starting point of the critique is typically a certain 'grand' critical social theory. Hence, regarding criticality, their approach is open to many types of critical starting points.

It is worth noting how there are similarities here in Gibson-Graham's thinking with some of the central ideas of at least the early Latourian version of actor-network theory (ANT). Also in employing properly the latter, one should *not* start from assuming any ready-made theoretical frames or ontologies, since that would, Latour argues, only bias the neutral description of the actors and their relationships of interest for the analysis (Latour, 1987). However, while there is some similarity, the projects of ANT and Gibson-Graham also differ notably: While the former primarily attempts to describe the already existing world in as unbiased manner as possible, the latter is precisely *not* interested in that, but rather in imagining new worlds and eventually also in participating in making them happen. The fact that there always has to be a motivation and embedded critical standpoint in intentional attempts to change the world – in the case of Gibson-Graham the target of critique is typically the structures of neoliberal capitalism and the neutral-looking descriptions and explanations of its aspects – forms another fundamental difference between (at least the original Latourian) ANT and Gibson-Graham, too.<sup>19</sup>

What are, then, the basic features of critical IPA/IVR research informed by performative ontology? Even if it may be a bit schematic, for this thought piece we draw on the three 'technologies' described in Gibson-Graham (2008), namely ontological reframing (i.e., performativity), reading for difference and creatively generating possibilities. Very generally, this means, first, that critical IVR researchers should (strive to) avoid premature closure of the analysis of the status quo and reliance on preconceived strong theory. For example, values and objectives of top management are not taken as the 'natural' normative basis. Second, critical IVR researchers should actively and deliberately search for deviations, contradictions or asynchronicity of events to recognize and perform diversity. For example, allegedly 'deviant' behavior may harbor the potential to accommodate wider societal or ecological interests. Third, critical IVR researchers should be open to mobilize knowledge from other contexts or disciplines to generate novel and progressive solutions in their interventions. For example, concepts such as work/life balance or carbon footprint can inform more socially and/or ecologically responsible solutions in designing performance measurement systems. Moreover, a very obvious commonality between IVR and Gibson-Graham's approach is that also the latter has been characterized as a form of interventionist research, more specifically action research (see the diverse economies project, Gibson-Graham & Dombroski, 2020; Gibson-Graham et al., 2013).

We find it helpful to distinguish two *settings* which provide different possibilities for critically performative IPA/IVR (see Table 1). On the one hand, we can imagine increasingly critical IVR in 'traditional' settings of change projects in established business organisations (the vertically second last section in Table 1) and, on the other hand, in 'non-traditional' settings, for instance, cooperatives, self-managed-, community-, or eco-social enterprises (see Gibson-Graham & Dombroski, 2020), or NGOs (the vertically last section in Table 1). The latter settings would likely allow for more radical distancing from the canons of the capitalist economy, but the former settings could still offer chances to look for deviant or contradictory phenomena as seeds for socially helpful change, and bring into these research settings new notions and ideas, which otherwise would not emerge in them, in order to facilitate change. Worth noting is that from the three defining criteria of criticalness – facilitation of emancipation, being prone to reflexivity and paying serious attention to ethics – the two scenarios we outline in Table 1 are supposed to differ only regarding the intensity of emancipation.

Hence, we would see critical IVR rather in its embryonic stage in 'traditional' settings such as business firms and public sector organisations. Here, weak theorizing would, at the minimum, mean to *not* take the *status quo* as natural, but instead to look for deviant or contradictory phenomena as seeds for socially helpful change, and/or to bring into research settings new notions and ideas, which otherwise would not emerge in them, in order to facilitate change. While we still lack real-life examples, as a hypothetical example, we can think of the potential of multidimensional performance measurement systems, like the balanced scorecard, to introduce a stronger orientation towards stakeholders such as employees, or an environmental protection agenda of neighbouring residents of a factory. Antonini et al.'s (2020) paper on sustainability reporting, while not IVR, may give a flavor of what critical IPA/IVR research might comprise. In their conclusion, they open their critical analysis up to what in Gibson-Graham's (2008) terms is 'creativity to generate possibilities' when they argue that, while it is necessary to criticise current practices of sustainability reporting and disclosure, it is nonetheless important to be open to the potential capacity of accounting to increase transparency and accountability in currently unknown ways. In analogy, extending the reach of a multidimensional performance measurement system towards including social and/or ecological aspects may contribute to developing the positive potential of accounting for sustainability. This form of weak theorizing and 'cautious intervention' in 'traditional' settings might be too little ambitious regarding criticalness for many critical researchers, but may nonetheless have performative effects in changing or extending mind-sets in practice.

In 'non-traditional' settings, such as cooperatives or alternative businesses the distinctively critical potential of IVR may be easier to wake up and then also get progressing towards more critically tuned realisations. Here, to take a hypothetical example again, it should be better possible to embrace, develop and mobilise accounting instruments in significantly novel, emancipatory ways. In principle, multidimensional performance measurement systems, e.g. an 'ecological balanced scorecard' (Figge et al., 2002; Lämsiluoto & Järvenpää, 2010; Maas et al., 2016) would here likely fit much better the context. This is since in these 'alternative' settings, the actors

<sup>19</sup> Lukka & Vinnari (2017) however suggest that there is not necessarily, after all, any logical reason to avoid carrying out ANT in the interventionist mode, too.

**Table 1**  
Performative ontology and critical IPA/IVR research.

Performative ontology			
Ontology as an effect rather than the ground of knowledge			
Epistemological basis is 'weak theorizing' that restricts its reach and relies on thick description			
Ontological reframing Avoid assigning essential qualities to the phenomena we study and the explanatory factors we might identify	Reading for difference Look deliberately for deviations, contradictions, or asynchronicity of events to recognize and perform diversity	Creativity to generate possibilities "Bring concepts and practices into 'contexts that couldn't generate them, but in which they are useful' (Spinosa et al., 1997: 4)"	
Performative ontology as methodological basis and strategy for critically performative IPA/IVR research			
	Ontological reframing	Reading for difference	Creativity to generate possibilities
... in 'traditional' settings (classic IVR as participant observation in improvement projects)	<ul style="list-style-type: none"> <li>Do not take values and objectives of top management as natural</li> <li>Do not take solutions for granted</li> <li>E.g. the inherent potentials of balanced scored etc.</li> </ul>	<ul style="list-style-type: none"> <li>Look out for contradictions/openings re. values and objectives</li> <li>Ponder whether seemingly 'deviant' behaviour would provide novel solutions which accommodate broader organisational/societal interests</li> </ul>	<ul style="list-style-type: none"> <li>Drawing on concepts from critical research to develop novel solutions - e.g. reduced working time increases productivity and work/life-balance</li> <li>E.g. integrate ecological thinking into management</li> </ul>
... in alternative/diverse settings (e.g. IVR supporting setting up alternative businesses, NGOs etc.)	<ul style="list-style-type: none"> <li>Embrace alternative forms of organising/producing etc. as not only derived from (supplementing) the capitalist economy (very much the core of the diverse economies approach)</li> </ul>	<ul style="list-style-type: none"> <li>Discovering/understanding the potential of accounting instruments for emancipatory purposes - e.g. an ecological balanced scorecard</li> </ul>	<ul style="list-style-type: none"> <li>Mobilising the potential of accounting instruments for emancipatory purposes - e.g. the novel concept of profit in Bryer (2014)</li> <li>E.g. integrate ecological thinking into management</li> </ul>

might be, from their starting point, more receptive towards social critique and change – including accounting technologies and practices. An example of a non-interventionist study, which can give an idea of what we mean is the study by Bryer (2014) of a workers' cooperative in Argentina which introduced a profit accounting system which in a first step, threatened to destroy their social and political agenda. However, Bryer demonstrates how over time a new kind of individually and socially meaningful accounting arrangement emerged which included a new notion of profitability compatible with these social and political objectives. The study reports of something growing from an embryonic starting point and becoming new reality, avoiding to subsume the empirics under a strong theory. While not directly an interventionist study, we view it as an example of critically performative IPA research that already has very clear practical linkages and, by spreading the good news, might have performative implications later. From the perspective of critical IVR research, the task of the researcher in such non-traditional contexts is then primarily the strengthening of alternative or 'diverse' forms of economic or other activities with practice-near research collaboration and keeping open to the potential of accounting technologies for supporting alternative agendas.

To sum up our contemplations, we argue that Gibson-Graham's (2006a, 2006b, 2008) performative ontological approach facilitates adding aspects of IVR – the closeness to the field and the possibility of practical intervention – to critically performative IPA research. Most notably, the research strategies, or 'technologies', of ontological reframing (i.e., performativity), reading for difference and creatively generating possibilities as characterizing features of weak theorizing open a new way to perform IVR as critical interdisciplinary research.

## 5. Conclusion: Possibilities of critical interdisciplinary accounting research

Our programmatic paper is motivated by the question of how critical IPA research can unfold its potential for critical performativity and thus better contribute to handling the global 'wicked' problems, such as climate crisis, decreasing biodiversity, global inequality etc. Against this backdrop, research – or possibilities for that – must (seek to) fulfil several characteristics simultaneously. Firstly, it would need to be *critical* in the way defined above: emancipatory, reflective and ethically tuned. Secondly, it would need to be *interdisciplinary*, i.e., in one or another way integrating, or at least taking seriously into consideration, knowledge bases from more than one discipline. Thirdly, it should reflect and ideally realize its *performative potential*. Finally, it should include *accounting* as a relevant aspect of its analysis, if not the primary one. As our analysis below will demonstrate, this is a very demanding set of requirements to fulfill for accounting scholars. Table 2 summarizes our reflections.

Column one in Table 2 provides the four requirements of critically performative IPA research. The second and third columns summarize the degrees to which both, IVR and performative ontology, fulfil these requirements. Column four summarizes the interplay and complementarities between both approaches we are suggesting exist. Regarding the topics of interdisciplinarity and the potential

**Table 2**  
Possibilities of critically performative IPA research.

	Current IVR	Performative ontology	Combining IVR and performative ontology
Criticalness (emancipatory, reflective, ethical)	Currently not realized, conflicts with overly technical orientation	Core motivation of the approach	Performative ontology contributes to critical attitude and thus combining the two can broaden the habitual IVR approach
Interdisciplinarity	Highly feasible	Inherent in reading for difference and generating possibilities	No tension in combining, since possible in both approaches; regarding connecting to social sciences, comes 'more naturally' for performative ontology
Realizing (critically) performative potential	Habitually on a technical level of intervention, not any broader critical performativity	Forms the core of the approach, conceptually and in action research practice	Inherent in some sense in both approaches; performative ontology contributes a notably more radical agenda
Emergence in accounting research	Numerous examples exist, increasing in number	Currently no significant appearance in accounting research; however accounting technologies sometimes analysed or deployed	This is what we are aspiring to promote

to realize the performativity of knowledge and concepts produced, the two approaches are differing by degree (though this might be a large degree). The main issue is the lack of a genuine critical orientation in current IVR research. We would argue, though, that this may be changed in principle. Lastly, while the approach of performative ontology has so far not been drawn upon in accounting research, we do not see any reason why this should not be possible. Concluding, this paper is essentially suggesting that combining elements from IVR and performative ontology might be a helpful way for accounting researchers to conduct critically performative IPA research that would reach performativity over and above the level of academic discourse.

In light of the 'wicked problems' of today, it seems specifically important to challenge some fundamental, typically routinely enacted and reproduced assumptions of society, the business world and the role of accountants, which tend to be based on capitalist and neoliberalist values, but are actually even more deeply seated in the modernist project at large (e.g. [Montagna, 1997](#)). One such thing is the routinely accepted pursuit of constant economic growth. This has of course been already seriously questioned in a large body of critical accounting research, of the IPA type or otherwise, published during the last few decades. There are several examples of critical IPA research that seem especially ambitious regarding the performativity of such research, for instance in the domains of sustainability and environmental accounting and public sector accounting (e.g. [Young, 2006](#); [Gray, 2010](#); [Bebbington & Thomson, 2013](#); [Bebbington & Larrinaga, 2014](#); [Guthrie & Parker, 2017](#); [Schaltegger, 2018](#); [Bebbington et al., 2019](#); [Steccolini et al., 2019](#); [O'Connell et al., 2020](#)). This could be advanced further, we argue, by adopting the ideas of the performative ontology ([Gibson-Graham, 2008](#)), diverse economies ([Gibson-Graham & Dombroski, 2020](#)) and IVR ([Lukka & Suomala, 2014](#)).

Taking a strong theory perspective would suggest that the assumption of, for instance, constant economic growth is inherent within accounting thinking, practice, and instruments. Relatedly, we do not want to deny that there are deep-seated aspects of accounting that form a true challenge. These include especially the tendency to stage the measurement and generation of profit routinely in the front seat. Another one is the nearly automatic tendency for quantified commensuration, which cuts many qualitative aspects of community life either away or diminishes them to the role of mere details. Against the backdrop of reading for difference, however, we would warn to essentialize these qualities. In this light, the design of specific instruments is not necessarily the issue, but their ethical use. A case in point is multidimensional performance measurement, like the balanced scorecard, which would, in principle, allow endless opportunities to be implemented and used in even emancipatory ways.<sup>20</sup> Implicitly, such reading for difference can also be found in the literature on counter accounting, for example, arguing that accounting as a set of techniques offers room for diverse assumptions and values, as is exemplified, towards the more radical extreme, by [Laine \(2010\)](#).

In section 2, we have briefly sketched three challenges to critical IPA research, namely overcoming obstacles to interdisciplinarity, access to the field and the problem of being heard outside the respective own academic communities. We acknowledge that in the current academic environment characterized by a publish-or-perish culture which favors narrow gap-spotting research ([Sandberg & Alvesson, 2011](#)), doing IPA research seeking critical performativity may be a challenge to these researchers' career development. To be honest, we do not have any water-proof solution to this problem. However, we would, from anecdotal evidence and personal experience, argue that the publish-or-perish game is not played to the same degree in all academic units ([Becker & Lukka, forthcoming](#)). We encourage academics to look for and actively engage with the differences in this regard. Moreover, if we take the idea of critical performativity seriously, doing critical IPA research – not least in a time where the global 'wicked problems' are more and more perceived as calling for creative and out-of-the-box solutions – has increasing chances for being published more broadly.

Regarding the second challenge, getting access to the field, we would argue, on the one hand, that companies and other organizations have become more sensitive at least to some of the global problems and may appreciate creative and socially innovative solutions. On the other hand, the specific potential of IVR, supporting organizations in finding practical solutions, can be mobilized by

<sup>20</sup> While the index of *The handbook of diverse economies* ([Gibson-Graham & Dombroski, 2020](#)) has no entry on accounting, throughout the articles there are descriptions of many relevant instruments, uses of instrument and institutions in 'alternative ways', conceptualized and performed through reading for difference. For example, [Safi & Madra \(2020\)](#) provide an overview over finance instruments and institutions beyond capitalist forms of use.

critical IPA researchers. This may imply ‘getting our hands dirty’,<sup>21</sup> but also has the potential to read for difference and perform critical knowledge.

Involving themselves directly into organizational practice is, of course, also a way to be heard beyond academic circles. Critical IPA research has a long history of enacting the role of critical researchers as public intellectuals, intervening into political struggles with their specific accounting expertise. For example, Neu et al. (2001) critically reflect the experiences in two notable episodes, the British coal miners’ strike in the 1980s and the debate about public deficits in Canada in the 1990s.<sup>22</sup> What our suggestion adds to these activities is twofold. First, actively including critical IVR may open new and additional ways to enact the performativity of critical knowledge and ethical practice on the level of specific organizations in specific situations. Secondly, while many of the above mentioned activities are grounded in strong critical theory, they are strong in exposing the destructive effects of neoliberal capitalism. Performative ontology, reading for difference, and the diverse economies approach, on the other hand, open up the view to identify (seeds of) positive developments and alternatives and has the potential to strengthen these. We may refer back here to the example of Bryer’s (2014) study on the Argentinian cooperative’s accounting, or to Safri & Madra’s (2020) overview over finance instruments and institutions beyond capitalist forms of use – both are examples of identifying seeds of alternative and more equitable practice in the respective situations.

The role of the critical public intellectual is increasingly facing the challenge of being heard in the cacophony of social media which, on the one hand, allows for such a role even much more room but, on the other hand, faces the downside of the message drowning in the massive quantity of competing information. The fact that we are currently experiencing the so-called ‘post-factual era’ makes the present times even more challenging, since intellectual critique is competing for peoples’ attention alongside the often seemingly much more attractive fake news and conspiracy theories. Given this challenging context, we should be modest in setting our ambitions. That said, on the more positive side, surely one has to first dare to think big before there is any hope of something changing in practice.

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<sup>21</sup> Gibson-Graham (2006a, p. 45) write: “Those who engage in such work may find themselves accused of betraying their values, sleeping with the enemy, bargaining with the devil—all manner of transgressions and betrayals.”

<sup>22</sup> There are also numerous such activities of individual critical researchers, for example, the interventions of Abe Briloff on accounting practices and regulation (e.g., Hopper, 2019); the intensive public and political work of Prem Sikka ([https://en.wikipedia.org/wiki/Prem\\_Sikka\\_Baron\\_Sikka](https://en.wikipedia.org/wiki/Prem_Sikka_Baron_Sikka), retrieved 19 November 2020); and Christine Cooper’s work with advisory bodies (<https://www.business-school.ed.ac.uk/staff/christine-cooper>, retrieved 19 November 2020) – to name just a few.

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