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## Accounting in (direct) action: Prefiguring emancipation in accounting research

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## ABSTRACT

This article introduces anarchist-informed approaches of collective decision-making, self-organizing, and anti-hierarchy into emancipatory accounting research through the study of direct action and its prefigurative practices. At its most basic form, direct action is a means of bringing about social change in such a way that the action itself models (i.e., prefigures) the change participants wish to bring about at a societal level. Through the example of Occupy Edmonton, we show the different functions of accounting and how its tendency to intervene hierarchically and over-organize comes into tension with occupiers' self-organizing and anti-hierarchical mode of decision-making. To interdisciplinary and emancipatory accounting researchers we propose that accounting is at the centre of direct action itself. Accounting is not only an output, that is, an emancipatory account that reveals unequal distribution and exploitation, or enables social movements to provide counter narratives. It is also an organizational component of direct emancipatory action.

## 1. Introduction

Social movements have a variety of means at their disposal to change oppressive institutions (Reinecke, 2018). These include electoral politics, protests, negotiations, and direct action. While these methods all express dissatisfaction with the status quo, direct action is a tactic that “favours physical intervention against state [and corporate] power” rather than appealing to authorities to address a concern through institutional mechanisms such as electoral politics (Graeber, 2002, p. 62). Examples of direct action abound, both historically and in the present: the Black Panther Party's free breakfast for children program in impoverished urban neighbourhoods in the US, the Indian boycott of British goods organized by Mahatma Gandhi, the anti-globalization movement activists that shut down the 1999 WTO Ministerial Conference in Seattle, and labour strikes. Other approaches emphasize the creation of autonomous spaces with decentralized forms of decision-making, from the Zapatistas self-governed autonomous zone in Southern Mexico and the Argentinean workers taking over of abandoned factories, to the occupations of squares by the Indignados in Madrid. For Barthold et al. (2018, p. 7), what the latter examples have in common is that:

They all fiercely defend their autonomy, from capital, the state and frequently from organised political parties (Zibechi, 2010; Dinerstein, 2015). They all attempt to conduct lived experiments in how post-capitalism might function and thus amount to a pre-figurative politics (Starr, Martínez-Torres, & Rosset, 2011; Graeber, 2002, 2013). Finally all are undertaken, to a greater or

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lesser extent, through a territorial logic, predicated on the creation of a ‘living space’ within which social reproduction is not unified but ‘diverse and heterogeneous’ (Zibechi, 2008).

How such movements organize, and decide on a collective course of action, is a question that has drawn interest from organizational and social movement scholars (Maeckelbergh, 2011; Yates, 2015; Reedy et al., 2016; Reinecke, 2018; Skoglund & Böhm, 2020). This literature has shown us that how such movements self-organize and self-govern is important, because it “refers simultaneously to this active building of another world and to the political structures needed to govern that other world” (Maeckelbergh, 2011, p. 2; Yates, 2015). Specific to protest camps as an organizational form, Feigenbaum et al. (2013) investigate the way camps are organized and the infrastructures that govern them, and Frenzel (2014, p. 902) sees them as a means for “participants to experiment with alternative and more specifically anarchist organization.” While organizational and social movement scholars have been interested in such horizontal organization (including direct action and occupations), accounting research has largely ignored how accounting forms part of the organizational and governance infrastructure of social movements. In this paper we provide a starting point for the investigation of accounting in social movements and activists’ on-the-ground actions.

To accomplish this, we turn to the notion of prefigurative politics and its usage in the social movements and direct action literatures (Graeber, 2002; Leach, 2013; Maeckelbergh, 2011).<sup>1</sup> Central is that activists model, or prefigure, at a micro-level, the future society that they hope to realize at a social level. The means, the practices, to create the alternative world *matter*, and this implies that “anybody anywhere can get involved in activist politics, even by piecemeal, ordinary, everyday efforts, which, prefiguring a certain political aspiration, aims to create change in the here and now” (Skoglund, & Böhm, 2020, p. 1261).

In this article we examine how accounting is implicated in such organizing. That is, how is it implicated in the way social movement activists practice the world they want to bring into being. We illustrate the potential value of looking at organizing practice in accounting research through the Occupy Edmonton Finance Committee’s accounting and accountability practices. These include developing internal reports for the collective (General Assembly), allocating resources, and basic forms of “action” controls (Merchant, 1982). We are interested in accounting’s role in anti-hierarchical self-organizing spaces of political action. While not an empirically driven paper, the case does provide an account of the occupation’s collective governance structure and the way accounting was used in carrying out its emancipatory project. To prefigure the world occupiers wanted, they had to push some of accounting’s more hierarchical (Hopwood, 1996) and over-organizing (Neu et al., 2009) features aside, while keeping those that were seen as more congruent with the collective and self-organizing spirit of the occupation. We provide some clues into how occupiers positioned, and used, accounting in the world they prefigure.

Prefigurative direct actions are a fruitful area of investigation for critical accounting scholars since they direct our focus to accounting *within* emancipatory struggles. As such, we continue that long tradition in accounting research to study “accounting in action” to understand accounting’s organizational roles, its effects, and how it becomes what it is not (Hopwood, 1983; 1987). Currently, studies in accounting have primarily studied emancipatory struggles through their outputs, such as the production of alternative accounts and counter narratives that reveal hegemonic and oppressive truths (Apostol, 2015; Vinnari & Laine, 2017; Thomson et al., 2015; Himick & Ruff, 2019). But the precursor to any output, whether “external messages” such as slogans (Maeckelbergh, 2011) or counter narratives of a corporate report, is the way in which its creators (i.e., movement activists) organize themselves around and through accounting. Accounting is not just an output of social movement actions but is also part of the micro-politics of collective action.

In what follows, we review the accounting literature that has focused on what sort of role accounting should (or is able to) play in emancipatory struggles and social movement activism. We suggest a complementary view that focuses on accounting and organizational practices *within* these movements. We then introduce the Occupy Edmonton case to illustrate some of the ways in which accounting is implicated in emancipatory struggles. We end with a discussion of the importance of studying direct action and prefiguration for our understanding of accounting *in* emancipatory action.

## 2. Emancipatory accounting

Critical accounting research has had a longstanding affinity with an emancipatory project. It is a defining feature (see Gendron, 2018, p. 5). For Catchpowle & Smyth (2016), “[a] central tenet of critical accounting research maintains the need to challenge and ultimately change existing social relations; moving towards a more emancipated and equitable social order” (p. 220). Critical research is driven by the “belief ... that human beings can be enlightened, empowered and emancipated via a critical theoretic applied to their current oppressive circumstances” (Dillard, 1991, p. 8). Our aim is to introduce the literature on direct action, with its focus on prefiguration and anarchist organizing, as a compliment to the structural, class-based, and constructivist work that we outline below.

There is an established tradition in accounting research built around the question “What is the place of accounting in undertaking transformative action?” (Dillard, 1991, p. 24-25). Some scholars have sought to understand the emancipatory potential of accounting through theorizations that show how accounting occludes inequality and exploitation. In early critical accounting research, emancipation was mainly informed by Marxist analysis of society (Tinker, 1984; 1985; Gallhofer & Haslam, 2019). In this framework, accounting is ideologically informed, giving a (only) partial account of how production of one class is appropriated by another. That is, “accounting is fundamentally directed toward preserving and enhancing the capitalists’ control over the means of production” (Dillard, 1991, p.10). For example, in his study of a British multinational in Sierra Leone, Tinker (1980) demonstrated how different

<sup>1</sup> See Polletta and Hoban (2016) for a review of prefigurative politics in three historical eras.

accounting regimes hid inequalities, intensified coercion, and introduced market ideology that benefited the firm, but not the population.

Here, accounting's emancipatory potential is about revealing the inner working of a dominant system and the conflicts that it glosses over by rethinking the fundamental theoretical foundations of accounting and society. For instance, [Tinker \(1985\)](#) suggested that accounting must re-examine its valuation of labour and social practices based on marginalist economic theory, by including Marx' theory of value. [Dillard \(1991\)](#) went further by suggesting that emancipation is not just about rethinking accounting's assumptions but, rather, that "[a] fundamental change in the underlying economic structure must occur before change can occur in accounting technology" (p. 24). More recently, [Catchpole and Smyth \(2016\)](#) examine the class nature of accounting information and its use by social movements in their study of a dispute between a trade union and university. They find that "conventional accounting information" is imbued with capitalist and managerial priorities, and that there are limits to its use. They caution that social movements "can utilize accounting information in specific contexts to advance their overall aims. But they must do so in the full knowledge that this information is not neutral because it has been produced within the present system to further the aims of the capitalist (ruling) classes" (p. 230).

From the above we learn that before we enlist accounting in any transformative action, we must be sensitive to its ideological bias and structures. While this literature points to the structural limits of accounting, others, such as [Gallhofer and Haslam \(2006; 2019\)](#) broaden the scope beyond the economic and class structure, by suggesting that accounting is enmeshed in broader semiotic relationships that inform other interpretations and functionalities. For instance, the use of accounting by trade unions and social movements is not just determined by the class and economic structures in which it operates; there are other relations that produce its emancipatory potential. This has been investigated through the dialogic accounting and the counter (or shadow) accounts research, which have evolved to become a mainstay of current critical accounting research.

Research in dialogic accounting has emerged as a counterpoint to accounting's monologic traits<sup>2</sup> ([O'Leary & Smith, 2020; Bebbington et al., 2007; Brown, 2009; Dillard & Vinnari, 2019](#)). Grounded in the tradition of agonistic democracy, which embraces pluralism and the inherent deliberative tension that comes with it ([Mouffe, 1999](#)), a dialogic approach would supplant monologic accounting with one that considers the different perspectives of the community and accounting practices that are more in line with the requirements of an increasingly pluralistic society.<sup>3</sup> For instance, while accounting's current monologic tendency means that plural perspectives such as human rights and climate are considered only in financial terms, dialogic accounting recognizes that not everything can or should be translated into monetary form ([Brown & Dillard, 2015](#)). Emancipatory accounting from this perspective involves challenging the long-standing practice of privileging the preparers of accounting information, capital markets, and investors, and proposes instead a plural notion of society and accounting open to multiple interests. Recently, research mobilizing the ideas of dialogic accounting has looked at, for instance, the potential for social media to be wielded as a dialogical tool ([Bellucci & Manetti, 2017](#)), participant budgeting ([Aleksandrov et al., 2018](#)), and public sector accounting reform ([Brown et al., 2015](#)).

Counter accounting, like dialogic accounting, has an affinity towards the democratic interpretation of corporate or other privileged information. Counter accounting studies highlight the counter narratives to a dominant representation of a corporate, state, or organizational entity, with the emancipatory intention of giving voices to other perspectives ([Denedo et al., 2017](#)). Counter accounts take various forms, including spoken personal histories ([Lehman et al., 2016](#)), written justifications of past actions ([Detzen & Hoffmann, 2018](#)), video recordings ([Vinnari & Laine, 2017](#)), or poetry ([Himick & Ruff, 2019](#)), widening the view of what we consider "proper" accounting and distancing accounting from its monologic tendencies. The accounts are purposeful, and research has documented what the accounts *do*: they create new visibilities, bridge between audience and suffering, and emotionally engage bystanders ([Himick & Ruff, 2019](#)). Accounting in this setting is directed outward: social movements purposefully try to (emotionally) engage others through their counter accounts.

Much of the counter accounting and dialogical accounting work has been situated alongside social movements such as mining ([Apostol, 2015](#)), animal rights ([Vinnari & Laine, 2017](#)), tobacco ([Thomson et al., 2015](#)), and slavery ([Himick & Ruff, 2019](#)). Critical accounting scholars have persuasively emphasized the importance of connecting accounting to social movements to enact change (e.g., [Cooper et al., 2005](#)). As [Spence \(2009\)](#) notes, "Social accounting that is not undertaken by corporations but by civil society organisations represents a much more substantive attempt to expose the contradictions that permeate current modes of economic organization" (p.206).

Returning to [Dillard's \(1991\)](#) question on "the place of accounting in undertaking transformative action," we learn through the dialogic accounting and counter accounts literature, that accounting's emancipatory potential is found in how it can foster democratic deliberation and to act as a counter power to dominant accounts. The studies on dialogic accounting and counter accounts have widened the scope of the role of accounting, from one embedded primarily in a relation of economic and class formation ([Tinker, 1985; Dillard, 1991](#)), to one that is multi-dimensional and mutable (i.e., with functionalities informed by the web of relations of which it is a part). Here, accounting's role is not just about providing truthful content (i.e., revealing unequal distribution of resources and the exploitation of one class by another) but about examining the dynamic complex of signifying relations, some of which reveal new and emerging potential for exploitation, but also emancipation, through the study of counter and dialogical accounts and their relation to social movements.

The above provide us with two different frameworks for how accounting is positioned in society: one as highly structured and the other as informed by the semiotic relationship in which it operates. They leave unexamined, however, how scholars can investigate

<sup>2</sup> <sup>2</sup> Whereby accounting reports are thought to have a single meaning.

<sup>3</sup> <sup>3</sup> See [Baud et al. \(2019\)](#) for more on pluralism today and its connection to accountants.

accounting in the emancipatory project itself. By focusing empirically on collective direct action and how it prefigures alternative futures, we learn how accounting is implicated *in* the struggle for emancipation. This tradition, which we turn to in the next section, complements our current understandings of emancipatory accounting by providing a view into the practices of emancipation (Reinecke, 2018). In it, the world is changed not only by creating and disseminating counter accounts or by revealing economic relations that favour one class over another, but through direct actions that use accounting to organize in their quest to change the world.

### 3. Direct action, prefiguration, and accounting

The aforementioned critical and emancipatory accounting literature has been informed by critical philosophical traditions based on Marx (e.g., Tinker, 1984), Gramsci (Spence, 2009), and, more recently, post-Marxists and Post-structuralists (Gallhofer & Haslam, 2019). Our approach is to complement these traditions by turning to, and mobilizing, anarchist thought and practice. While not frequently referenced in accounting (for exceptions see Funnell (2007) and Sotto (1983)), it can provide us with a starting point to study how accounting is implicated in the micro-politics of organizing social movement direct actions, such as the creation of a community soup kitchen, or an occupation.

Our ambition is to introduce a general sensibility shared across anarchists towards collective decision-making, self-organizing, and anti-hierarchy into accounting research through the empirical study of direct action and their prefigurative practices. For Bakunin ([1873] 1998) in the 1800s and Graeber (2002; 2004; 2009; 2011; 2013) in the 2000s alike, direct action is a means to achieve and practice statelessness. Freedom, or emancipation, in other words is achieved through the “free organization of the toiling masses from the bottom up” (Bakunin, [1873] 1998, p. 196), that is, through direct action, rather than through the state or the illuminated few that serve as leaders. Taken more broadly, the basic element of direct action is that people aim to resolve their problems directly rather than relying on an authoritative entity to do it. It is taking action by bringing something out of the state and corporate domain into a collective space of deliberation, thus “proceeding as if the existing structure of power did not exist” (Graeber, 2013, p. 233; cited in Hammond, 2015, p. 299). It is in direct action that we can reflect on the role of practice in the organization of democracy. Organizing is a central part of anarchist thought and practice.

[Anarchism is] not opposed to organization. It is about creating new forms of organization. It is not lacking in ideology. Those new forms of organization are its ideology. It is about creating and enacting horizontal networks instead of top-down structures like states, parties or corporations; networks based on principles of decentralized, non-hierarchical consensus democracy. Ultimately, it aspires to be much more than that, because ultimately it aspires to reinvent daily life as whole. (Graeber, 2002, p. 70)

At its most basic form, direct action is a way of actively bringing about change in which the form of the action – or at least, the organization of the action – is itself a model for the change participants wish to bring about. “The structure of one’s own act becomes a kind of micro-utopia, a concrete model for one’s vision of a free society” (Graeber, 2009, p. 210). The “structure of one’s own act” points us towards the practices of social movement participants, and is conceptualized as *prefiguration* (Maeckelbergh, 2011). These micro-utopias are forged through, and alongside, horizontalism and consensus, autonomy, mutual aid, and defiance of government authority (Scott, 2012). For Reinecke (2018, p. 1300): “Activists model or *prefigure* the future society at a micro-level that they hope to realize at a societal level, thereby instantiating radical institutional transformation in and through practice.”

From this definition of prefiguration, we tease out two main features. The first is that of developing new spaces “to slowly make the state and multilateral organizations obsolete” (Maeckelbergh, 2011, pp. 13–14). Through prefiguration, people “enact some feature of an ‘alternative world’ in the present, as though it has already been achieved” (Yates, 2015, p. 4). Creating these alternatives has a strong experimental, learning-by-doing, focus and involves “tolerance for confusion and improvisation that accompanies social learning, and confidence in spontaneous cooperation and reciprocity” (Scott, 2012, p. xii). This makes experimentation an important feature in prefiguration. Since there is no roadmap for what to do in the present moment, the movement is left with the need to creatively enact alternatives in its praxis (see Reinecke, 2018, p. 1299). Prefiguration involves imagining and creating alternative worlds, activities, projects, counter institutions, and communities (Breines, 1989, in Yates, 2015) alongside adversarial protest. When direct action, such as a protest camp (Frenzel, 2014; Frenzel et al., 2014), prefigures, it in part means that movement participants are in a “laboratory” (Vasudevan, 2015, p. 332) where people are figuring out how to govern the space they have created for themselves alongside principles that “fundamentally redesign the way power operates” (Maeckelbergh, 2011, p. 15).

The second feature of prefiguration is that the means are just as important as the ends (Maeckelbergh, 2011). More precisely, “the (micro) politics of practices” are themselves important for prefiguration since these are the manifestation of, the material expression of, broader movement goals (Yates, 2015, p. 3). This gives centrality to the processes through which politics are practiced (Frenzel, 2014, p. 619). For Yates (2015), the typical examples of the use of consensus or other direct democratic mechanisms are important expressions of the movement, since they themselves are not just the means to some further goal, rather they are themselves the end.

Focusing on the processes of organizing in direct action, requires one:

to stop thinking about revolution as a thing—the revolution, the great cataclysmic break—and instead ask ‘what is revolutionary action?’ ... revolutionary action is any collective action which rejects, and therefore confronts, some form of power or domination and in doing so, reconstitutes social relations—even within the collectivity—in that light (Graeber, 2004, p. 45).

For Boggs (1977) this is a “direct attack on statist Marxism” which for Reinecke (2018, p. 1302) “breaks with ‘consequentialist’ theories of change associated with the ‘Old Left’ (Boggs, 1977; Franks, 2003; Maeckelbergh, 2011)” that assume a linear path towards revolutionary goals: a focus on the end, the consequences of actions, rather than the means and the actions themselves. This contrast

with Marxist political philosophy can also be found in Foucault, Deleuze, and Lyotard's commitment to "micropolitics"—a "tactical" approach to analyse and combat power that is capillary, in other words, diffused throughout the social landscape (e.g., not just enforced top-down by the state). For Todd May (1994, p. 68) their poststructuralism, alongside anarchist thought "articulates the political significance of practices that are local, generative of macropolitical practices, and nonreducible."<sup>4</sup>

The notion of prefiguration has attracted increased attention as social movements' practical projects have themselves become important (Day, 2005; Yates, 2015). Students of organizations and of protest camps have examined how organizing is implicated in prefigurative politics (e.g., Reinecke, 2018; Frenzel, 2014). Our focus is on how accounting – as part of that organizing – is implicated in a group's prefigurative politics. Doing so allows us to extend the study of emancipatory accounting from its role as a revealer of inequities and as a counter account, to a focus on how social movement participants and activists use accounting *in* the direct action itself alongside anarchist-informed organizing principles.

#### 4. Accounting in Occupy Edmonton

In this section we sketch the organizational and accounting practices in a direct action, specifically, the occupation of a public park in the city of Edmonton, Canada.<sup>5</sup> Paraphrasing Hopwood (1983), our point is to show "accounting in (*direct*) action" through the case of Occupy Edmonton—how activist organize and are organized by accounting in this unique context. This is an in-situ account of a direct action protest camp inspired by the anarchist principles of participation, antihierarchy, and self-organization (Graeber, 2011; Hammond, 2015). It provides us with an opportunity to view accounting as it was used by activists as they prefigured the world they wanted to see. We show how accounting is used to render accounts to the broader collective, to allocate funds, and instil procedures to control cash. The direct action's spontaneity and anti-hierarchy, though, presented problems for accounting's highly organized vision. Highlighting the camp's record keeping and accounting processes and the issues they encountered along the way adds empirical substance to our call for research into accounting in emancipatory action.

On September 17, 2011, protesters, inspired by the Arab Spring and the Indignados in Spain, occupied and set camp for two months in Zuccotti Park, in lower Manhattan, to protest the excesses and the abuses of financial capitalism and the inequality that it fostered (Barthold et al., 2018). The Occupy Wallstreet (OWS) movement is an example of direct action and prefiguration at the heart of global financial capitalism. It has been a site for researchers interested in social movements and the subject of complex and conflicting interpretations of its implementation and aftermath. Rohgalf (2013), for instance, critiqued the ability for Occupy-style prefiguration to operate on a society-wide scale. David Graeber, who helped organize Occupy, on the other hand, suggested that any focus on outcomes was missing the point, and that: "Zuccotti Park, and all subsequent encampments, became spaces of experiment with creating the institutions of a new society ... operating on anarchist principles of mutual aid and self-organization" (Graeber, 2011, cited in Hammond 2015, p. 298).

##### 4.1. Setting up horizontal governance

Occupying as a form of direct action proliferated throughout North America, where a month after the Zuccotti Park occupation, hundreds of demonstrators marched through the city centre in solidarity with the hundreds of other protests and occupations across the globe. At the centre of these occupations was creating, as Graeber put it, "institutions of a new society" (Graeber, 2011, cited in Hammond 2015, p. 298). This was done through the General Assembly: a forum through which protesters could participate in collective decision-making through facilitators, hand signals, and techniques such as the human microphone (Structure and process guide to OWS, 2011). Because direct action is focused on people solving problems directly (and removing themselves from traditional lines of authority), the movement experimented with this form of broad base participation in the decision-making process rather than handing it over to a select leadership.

In Edmonton, occupiers likewise experimented with the General Assembly model of decision-making. The Assembly was, like its counterparts in other cities, meant to be a leaderless, non-hierarchical, self-organized governance body for decision-making that was open to, and carried out by, anyone in attendance. Soon after setting-up camp in a downtown park where they would stay for the next 42 days, the group organized their first General Assembly. Decision-making was conducted under the principle of collective agreement, that is, consensus. Anyone in attendance could suggest, opine on, or block a proposal through deliberative procedures used to facilitate this sort of large-scale collective decision making.

This how to govern oneself "laboratory" experimented with how to reach consensus. The threshold was to provide the space for outright opposition, and if none existed, then the proposal was adopted (Structure and process guide to OWS, 2011). A central aim of

<sup>4</sup> <sup>4</sup> For more on the distinction between anarchist thought and Marxist- and Gramscian-informed social movements, and the influence of post-structuralist thought, see Todd May (1994) and Richard Day (2005).

<sup>5</sup> <sup>5</sup> This account is based on one of the author's own participation as an "occupier." As we show below, our focus is on the author's experience with the camp's Finance Committee. As a member of the Finance Committee the author was involved in developing and updating spreadsheets, counting money, keeping the lockbox, presenting financial accounts to the General Assembly, receiving funding proposals from the different work groups, etc. Finance Committee meetings were conducted both face-to-face in and outside the camp and through email and instant messaging groups, some of which have been included in this article. The author also conversed with another member of the Finance Committee during the writing of the article to clarify a few points about the camp's day-to-day accounting and record-keeping practices. For more on direct action research based on participant observation see Maeckelbergh (2011), Reinecke (2018), and Graeber (2009).

the General Assembly meetings was the process itself for deciding on the various goals and the running of the occupation. Such type of “decision-making structures are ways of managing diversity, and therefore, ... one should concentrate instead on maintaining egalitarian processes and considering immediate questions of action in the present” (Graeber 2001, in Dean, 2013, p. 52). The General Assembly’s motto, often heard in the Edmonton assembly workshops, was “trust the process.”

Apart from experimenting with self-organizing through the General Assembly, occupiers also organized according to logistical functions. They developed an infrastructure to sustain the occupation (cooking their own food, designing and erecting shelter, rotating the roles for security, performing their own first aid, etc.). Through deliberation in the General Assembly, occupiers with various levels of interest, experience, and commitment created working groups like the Direct Action Working Group, the Art Build Working Group, as well as groups for Camp Maintenance, Kitchen, Medics, and Marshals (security). Like the Assembly, all working groups agreed to practice democratic, inclusive, and consensus-based decision-making.

#### 4.2. Horizontal organization – The Finance Committee composition and reporting

The Finance Committee was one such group. It was established a week into the occupation through the General Assembly once cash donations started to come into the camp from individuals, and resources were needed to finance the various working groups. The General Assembly, however, did not discuss whether accounting was needed, nor what it would look like. It was assumed that some sort of record-keeping would be needed and that it should resonate with the camp’s organizational principles. That is, accounting’s relation with cash had a way of making itself present; it exuded a taken-for-grantedness. The way accounting represents economic activity is seen as necessary for organizational functioning (Hopwood, 1983, p. 287)—whether for a corporation, the state, or an anarchist occupation. Of interest, though, was the way in which (once accounting had its foot in the door) the General Assembly, the Finance Committee, and the occupiers began to insert accounting into their refiguration through the occupation.

The Finance Committee grew and opened its membership to anyone who wanted to participate. Of the Finance Committee’s four initial volunteers, two had some accounting background. Participation mainly meant meeting in-camp, at a nearby location, or through the group’s email and text exchanges. Characteristic of the occupation, people came and went. Some who joined were just curious to see how finances were managed and never showed up again; others would show up on occasion, say their piece and maybe come another time; and others were more persistent, forming the core of finance committee throughout the length of the occupation and after.

In keeping with the principles of horizontal organizing, the Finance Committee presented financial results to the entire General Assembly. In effect, occupiers were informed about the financial situation of the camp, regardless of whether they were in one of the many working groups, in the Finance Committee, transacted with money, or just a passer-by. Attendees at the Assembly were informed about how much cash occupiers had at their disposal, how much was generated through donations, how much was spent, how cash was kept (in safety box, under lock), and more.

The General Assembly would ask the Finance Committee questions on the procedures put in place and Assembly attendees might make suggestions about such procedures. Input from the General Assembly included deciding with the Finance Committee on its decisions-making process. Early in the Finance Committee’s formation, one of its first members<sup>6</sup>, wrote the following email proposing that the committee consult with the General Assembly:

so for a report back at the General Assembly tonight, im [sic] thinking we should basically tell people what the update was that I just sent.:)  
 we could organize it as it is, with funcitons [sic], and all that, but then also have a few prepared questions to ask the group  
 – how should we make spending decisions? consensus? majority?  
 – we could ask food tent and medics tent what they need (and art tent needs some markers:)) (emphasis added)

Occupiers, including members of the Finance Committee, were experimenting with practices on how to deliberate and how to prefigure the accounting function alongside consensus-based decision making. It was decided through a consultation with the General Assembly that the Finance Committee, like the Assembly, would be open to everyone, operate by consensus, and that a quorum would be needed to make decisions. In later assemblies the General Assembly and Finance Committee would discuss procedures to handle cash and to allocate funds to the workgroups.

## 5. Making revenue and expenses accessible and simple

### 5.1. Experimenting with recordkeeping

The Finance Committee first attempted to organize finance by keeping track of cash inflows and outflows through some basic recordkeeping. The decision to do so was never interrogated by the Committee, suggesting how easily accounting techniques flow even into experimental spaces. What was deemed important, though, was to temper accounting’s tendency (or reputation) to be complicated. This reflected the organizing structure around non-hierarchy and job rotation that did not privilege those with accounting experience, or even paperwork, as we will show in the next section. No training on how to perform calculations was offered. Instead,

<sup>6</sup> <sup>6</sup> All names have been withheld or changed to protect anonymity.

the Finance Committee began with the idea that accounting and its inputs and outputs should be easy enough to understand without needing to acquire any further knowledge. The rest was learned by doing, another experimental principle (frequently accomplished by rotating through roles or tasks).

In that spirit, the Finance Committee prefigured a world in which accounting was accessible to many. It developed an easy-to-follow template which was shared among the Committee members. Responsibility for updating it was initially assumed by the two members with some accounting background, with the idea that it could be taken over by others, and it eventually was (as mentioned, task rotation is normally expected in self-organization and served here to democratize otherwise-privileged expertise). In hierarchical organizations, such as corporations, expertise is highly valued; one is paid more for it, one moves up the hierarchy when possessing it, and one occupies positions of power because others do not have it. By contrast, in Occupy Edmonton, expertise was de-privileged to experiment with being free of these ties between expert knowledge and authority.

As such, the template was kept simple. Though it retained accounting terminology (Debit and Credit), it modified those with the instruction (“in” for Debits and “out” for Credits) that would allow anyone with access to it to understand and fill. The Committee members used information gathered from receipts and cash counts to fill the template.

### 5.2. Revenues and informal paper trails

Camp revenues were generated through sales and donations. For example, the Art Build Working Group printed t-shirts which they sold at the camp or at Occupy-attended events (such as rallies for financial, electoral, and education reforms and music events). These merchandise sales formed a small fraction of total revenue. The largest source of revenue was donations, which came from individuals, local organizations (such as labour unions), and once, towards the end of the occupation, from Occupy Wall Street itself to help campers purchase materials for occupying in winter. Donations from passers-by were collected in a few cardboard boxes, which were positioned both inside the camp (on a table located in front of the encampment’s food tent—a high-traffic area), and outside the camp (e.g., at a local shop and at Occupy events and fundraisers).

Donations were often counted in the camp by someone in the Finance Committee. Usually, as suggested by the Committee, cash counts were conducted daily, with a witness, and communicated by email to the rest of the committee for someone to update the ledger. Communications were informal but did include the needed information to do the ongoing recordkeeping. In the below email excerpt, a committee member gives an account of the total cash, the time, who witnessed the count, the amount put into petty cash, and the amount (to the penny) taken home by the member:

Hey everyone! We counted \$86.06 in donations today. Yay! I forget the exact time though, I think around 11 or 12? *Amar, Jaz, and myself were present for this.* We left \$40 at the camp and I took the rest (\$46.06) home with me, due to not knowing where else to put it. I’ll be at camp tonight at around 10:30.

Emails and text messages like these constituted the paper trail. A Finance Committee member would, after receiving the message, update the spreadsheet and eventually reconcile the records with the cash in the off-premises safe (a small box with a lock and key held at an occupier’s home).<sup>7</sup>

In general, this process went undisputed and without issue. However, at times the loose nature of the paper trail came in tension with common practices, such as requiring receipts for donations (e.g., one could claim a tax deduction for a charitable donation, but only with an official receipt). Even though the camp was not registered as an official charitable organization, the concept of paper receipt for the donor was considered good practice (though ultimately not adopted). The level of detail and control that a receipt book may have brought to the Finance Committee however was not viewed as necessary even if it was something which this Committee member recognized as something that those outside the camp might expect.

Last night someone wanted to give a hundred dollar donation. At the time the donation box was not there and the person was not sure what to do. He asked someone in the park and this person contacted me. I got Wes to witness the transaction. I would have liked to give this guy a receipt. Point is that whenever the donation box is not there (usually at night) and when the person wants some sort of receipt, it would be good to be able to provide one.

In general, revenues were tracked simply and on a cash basis, with basic controls consisting of members being present while it was counted, and the creation of an informal paper trail with emails. The Finance Committee was also needed on a spontaneous basis to top-up the petty cash when a working group needed something (most frequently, the kitchen). The Committee’s ability to be available on an ongoing basis was important to make these informal controls work: it reflected the needs of an occupied space, a camp where people lived together day and night, rain or shine.

### 5.3. Expenses and more informal paper trails

Expenses included paying for various needed services (e.g., portable toilets) and fines (e.g., occupiers that were charged for

<sup>7</sup> <sup>7</sup> Cash was kept off premises in an occupier’s home, which rotated amongst Finance Committee members. The occupation did not have a bank account, though they tried to open one at a credit union but they did not have the paper work required. On occasion an occupier’s or a sympathetic NGO’s bank account would be used by Finance Committee members to write checks to pay for a service or to receive a wire-transfers, such as the Occupy Wall Street donation.

trespassing during the dismantling of the camp) and a floating amount of petty cash, which was mainly for the kitchen working group. Early in the occupation, the General Assembly agreed that \$40 in petty cash would be kept on hand, and that the Finance Committee would come up with some processes for its management and control. The Committee wrote on the top of the petty cash spreadsheet: "Petty cash to be verified on a daily basis by someone in finance. Expenses should be justified with appropriate receipts and supporting names." Despite the absence of receipts for donor contributions, receipts were required to be reimbursed for any expenditures – at least in theory. In practice, petty cash expenditures were often not tracked, and typically what was offered was hearsay from someone about the purchase (an odd receipt did make its way to the Committee from time to time). No limit was put in place for the disbursement (i.e., percentage of total petty cash on hand). At only \$40, though, the petty cash float needed to be replenished regularly, but never increased above this basic amount.

Again, petty cash handling reflected a broader concern for the Finance Committee over the paper trail. For example, the following email by a Committee member restated the problem that expenses and donations were not registered in the spreadsheet:

It seems there were donations and expenses in the last two weeks that aren't accounted for...The camp was hectic, and the main finance person dealing with the issue was Amar.

As we know Amar was busy in that time. So it's understandable why the discrepancy exists.

Implied in the occupation experiment is a degree of disorganization or chaos. Accounting's tidy and orderly mechanisms were in tension with this condition, and accounting frequently had to back down. There were various cash inflows and outflows coming in and out through individuals and at various locations in and out of the camp (and not just through the finance team). The emails from the camp did not report all these flows. There was also a reticence by Finance Committee members to over-organize in accounting terms. Occupiers were in a transitory space, uncertain about the status of the occupation (there was an ongoing, looming threat of closure by the police), with different levels of actions and involvement by the different decentralized groups. The Finance Committee tried to keep accounts and introduce procedures to add stability, and some additional order to the occupation. However, the prefigured version of accounting here was not a dominant technique or practice. This was also the case when it came to funding requests made by working groups, to which we now turn.

#### 5.4. Working groups and recordkeeping

The Finance Committee was tasked with allocating funds to the camp's working groups based on their proposals for camp gear and materials for political actions, art builds, etc. During one of its meetings, the General Assembly suggested a few controls to the Finance Committee, such as limiting the maximum cash disbursement the Committee could approve without prior approval from the General Assembly, to \$100. The Committee in turn developed a form, a list of six questions for the working groups to complete and submit back to the Finance Committee for financing:

1. What is the thing we need/ what is the issue?
2. Why should this happen?
3. How much should this cost?
4. What do you need from other working groups?
5. Who is already working on this specific proposal and how many people do you need?
6. Any further considerations

The Finance Committee's form did not require detailed filling, acknowledging the hectic life in the camp—it was designed to be completed quickly. It was also designed to be completed without any specialized knowledge, except for some localized content knowledge about the potential costs of what was being requested. However, just like the requirements for receipts for expense reimbursement, the requirement to complete the form was rarely followed. Only one of the proposals submitted to the Finance Committee used this form, the other submissions were simply emails with a couple of lines detailing the materials needed and rationale (e.g., need to buy materials to make a banner). The email below, is an example of one such informal request. Note, once again, that the core information is present – even if it is not in the desired template:

Subject: art builds coming! here's our proposal for finance.

Hey,

@ arts: we have an art build this Thursday, 6 pm – 9 pm for reoccupying decorations and for solidarity actions with injured workers against the WCB

@ finance: So for the art builds coming up, we need a few core things.

For the art build for re-occupying, we will need:

- Fabric for banners (old drapes from value village, or fabric stores, or drop cloth from home depot) (20–40\$max)
  - Paints for banners (not tempera, not acrylic. wall paints latex and the like are good for bad weather) (30–40\$)
  - paintbrushes of all sizes (1 and 1/2 in. to small fine brushes. small brush sets are cheap at dollarama.. the colourful ones) (15\$)
  - all-weather signs (20\$)
  - spray paint (40\$)
  - posterboard to cut stencils from and to spray onto. (10\$)
- prices are estimates. total: \$145–\$160 ish.



plz do as you see fit.

And sometimes an occupier would call a Finance Committee member to ask for funds. The request would then be conveyed to the rest of the committee through email for deliberation (even if inadvertent, an electronic paper trail was always present):

We also need to withdraw some cash \$80—got a call from Shyla. There is a request for locks for tents, a chain lock for the safe, and money for groceries/gas to cook.

The funding proposal forms were meant to bring some accounting control and help with decision-making. But there was little compliance. Like donations and expenses, the suggested form had all sorts of leakages—where (dis)organization happened. The form was meant to organize and help the Finance Committee allocate resources. But, instead, cash was allocated to working groups, not because the form was properly completed but due to the groups' emerging actions and cash needs. That was a priority, if it followed the deliberative decision-making (rather than the accounting) process—i.e., it was decided collectively by the Finance Committee and/or General Assembly with inputs from the working groups.

While the proposed forms did not organize information as expected, the funding proposal process did connect the Finance Committee, the General Assembly, and all the different working groups, as well as individual occupiers. That is, the occupation's self-organizing principle fostered groups "pursuing separate projects and goals rather than working toward common goals" (Dean, 2013, p. 54). The General Assembly may not have had much of a say on the specificities of some of the working groups' actions and goals, but the Committee's funding request forms connected and even, to a certain extent, served as a passage point between the General Assembly, the Committee, and the different work groups. In sum, the Finance Committee, rather than renew its efforts to impose an accounting order, provided openings for improvisation and spontaneous cooperation while using enough recordkeeping to weave a financial thread through the groups and the collective General Assembly.

### 5.5. *Disbanding the camp*

Early on a Friday morning, Occupiers were awakened by the Edmonton Police. After about six weeks of occupation, Occupy Edmonton was evicted, and its camp dismantled after negotiations with the property management company that owned the occupied park faltered. Occupiers continued to organize in the city around different issues such as workplace injuries and rising post-secondary education costs. With much smaller numbers of activists and with no camp logistics to deal with, the accounting needs were directed mainly to financing actions and events.

## 6. Discussion and conclusion

Through this example of accounting in direct action we can start to appreciate how accounting is implicated in a self-organizing and anti-hierarchical setting. Occupy Edmonton brought together a multitude of divergent people, aspirations, and actions. And, while this multitude encamped in a small park in downtown Edmonton may have seemed disorganized, things were nevertheless getting done: Food was cooked and provided, marshals kept the camp safe, decisions were collectively made, actions were planned, art was made, a blog/website was maintained, logistics were kept. As such, it proved a helpful setting to study social movements and collective organizing (Maekelbergh, 2011; Yates, 2015; Reedy et al., 2016; Reinecke, 2018; Skoglund & Böhm, 2020), and for our purposes, accounting in action (Hopwood 1983). Through it we learn about the emergent uses and functionalities of accounting in this form of self-organizing and anti-hierarchical action.

The occupiers, through the General Assembly, agreed that some accounting control was needed in the camp, while never considering whether it could have been otherwise and what it ought to look like. Accounting was brought in to record the flow of funds, provide accounts to the General Assembly, organize camp logistics, and basic action controls (Merchant, 1982). The mundane, even apparently trivial, and simple bookkeeping, cash management, and control issues in Occupy Edmonton go hand in hand with its participants' attempt to make it easy to understand and use, create a space through experimentation, and a process-view of decision making. This shows where accounting is present in the collective organizing of emancipatory projects such as direct actions: accounting found its way into the creation of micro-utopias (Graeber, 2009, p. 210). It also shows that there are tensions between the space's anti-hierarchical and self-organizing principles and accounting's own tendency to arrange hierarchically (Hopwood, 1996) and over-organize (Neu et al., 2009).

We use the notion of prefiguration to help us understand accounting in direct action. It focuses our attention not on how groups protest financial capitalism, through for example counter accounts, but on the creation of a space where participants could model, or prefigure, at a micro-level, the future society that they hope to enact at a societal level (Reinecke, 2018, p. 1300). For Reinecke (2018) "prefiguration implies the primacy of practice" (p. 1302). It brings into perspective how participants such as those of Occupy Wall Street, and their counterparts in Edmonton, sought to practice and enact an alternative world in their respective camps. We focused on two features of prefiguration (a) means-thinking rather than ends-thinking and (b) experimentation through the development of new spaces where participants self-organize.

Means-thinking brings the importance of process into the foreground. A precursor to any political output is the way that groups or individuals organize themselves (Maekelbergh, 2011). Occupy Edmonton brought its "day-to-day organizing into line with the groups' underlying ideological commitments" (Sutherland et al., 2014, p. 770, cited in Reinecke, 2018, p. 1302). In this "day-to-day organizing" one finds accounting. This is made explicit in how self-organizing and anti-hierarchical decision-making were practiced in the General Assembly and the camp more generally (e.g., the Finance Committee and other working groups) and how accounting was

used along these principles. Occupy was not focused on outputs or an end goal, a list of demands or a strategy or even a financial target or output. While Occupy’s financial understanding informed their resistance to financial capitalism (Barthold et al., 2018, p. 12), its focus was its adherence to the decision-making process: it was process oriented. Complementing emancipatory accounting’s focus on outputs (e.g., counter accounts) with process (e.g., collective non-hierarchical self-organizing decision-making in direct action) brings into view the different ways in which accounting is implicated in emancipatory practices.

Such occupations were a composition of self-organized groups: “lived experiments in how post-capitalism might function and thus amount to a pre-figurative politics” (Barthold et al., 2018, p. 7). Occupy sought to operate outside the state, corporate, and hierarchical power. Since there was no imposed strategy, goal, or roadmap, the camp had a strong experimental learning by doing etc, and accounting was both something that had been learned by doing (e.g., by developing an easy-to-follow template, such as Fig. 1, and job rotation) and had to be undermined (e.g., allow for self-organization, for a certain comfort with disorganization and improvisation, in contrast to its hierarchical and over-organizing tendency).

Studying accounting in direct actions such as Occupy brings into contrast certain tensions: the “pressures that impinge on accounting in practice” (Hopwood 1987, p. 208) and, importantly, the pressures that accounting impinges on anti-hierarchical self-organizing practices. Occupations all over encountered tensions in their prefigurative practices. Occupy Wall Street for example could not escape the bureaucratic creep. A New York Post article quoted an Occupier saying: “I went to them [the finance group] with a

DATE	ITEM	# Ch/ RECEIPT	Debit (in)	credit (out)	BALANCE
OCTOBER 2011					
15/10	Collection @ [name of business removed]		709,20		709,20
16/10	Collection @ [name of business removed]		110,00		819,20
16/10	Groceries - Sobeys			9,43	809,77
17/10	groceries (kitchen group) (not approved by finance)			60	749,77
17/10	collection- counted 18/10 (by [name removed])(includes \$200 by AFL*)		620,51		1 370,28
17/10	Coffees - Tim Hortons (not approved by finance)			15,42	1 354,86
17/10	Coffees - Tim Hortons (not approved by finance)			15,42	1 339,44
18/10	groceries - superstore (kitchen group) (not approved by finance)			86,39	1 253,05
18/10	groceries - superstore (kitchen group)			45,2	1 207,85
18/10	CUPW** donation (written to [name of business removed])		500,00		1 707,85
18/10	Portable toilets - P-pots - monthly (paid by [name of business removed]) Not approved by fin.			378	1 329,85
18/10	Supplies (dollarama)			8,4	1 321,45
18/10	collection (counted by unknown names and [name removed])		260,85		1 582,30
19/10	collection (counted by [names removed])		386,52		1 968,82
19/10	Groceries (kitchen) no receipt (in future should be petty cash)			10	1 958,82
10/20	Collection - Donation box at approximately 12 pm ([names removed])		86,06		2 044,88
10/20	Petty Cash			40	2 004,88
10/20	Collection - Donation Box at approximately 6 PM ([names removed] 3rd person)		133,35		2 138,23
10/20	No new count of donations at 9 PM, \$60 expense for concert agreed			60,00	2 078,23
10/21	Collection - count @5:30pm ([names removed])		140,00		2 218,23
21/10	Collection - 'hip-hop under the stars' and t-shirts ([names removed])		364,58		2 582,81
21/10	Petty cash ([name removed])			40,00	2 542,81
21/10	Collection ([names removed])		216,00		2 758,81
21/10	Canadian tire (Gas)			46,14	2 712,67
21/10	Donation ([names removed])`		60,00		2 772,67
21/10	Petty cash ([name removed])			40,00	2 732,67
21/10	Collection ([names removed])		276,60		3 009,27
21/10	Petty Cash			40,00	2 969,27
22/10	Collection ([names removed])		130,00		3 099,27
23/10	Petty cash			40,00	3 059,27
24/10	Collection (stolen!)		-		3 059,27
25/10	Safe box - staples			31,45	3 027,82
25/10	Collection		58,29		3 086,11
25/10	Petty cash			58,29	3 027,82
25/10	Groceries (Sobeys)			20,00	3 007,82
26/10	Collection		60,00		3 067,82
26/10	Website ([name removed]) Cheque			109,46	2 958,36
27/10	Collection		21,00		2 979,36
27/10	Petty Cash			21,00	2 958,36
27/10	P-Pots (Payable to [name of business removed] Store \$420)				2 958,36
28/10	Collection (no collection box)		-		2 958,36
29/10	Petty Cash (Robin Hood Tax rally) cashed Cheque			80,00	2 878,36
29/10	Collection - Robin Hood Tax Rally		528,24		3 406,60
29/10	Paid Taxi ([name removed])			20,00	3 386,60
30/10	Collection		125,00		3 511,60

\* Alberta Federation of Labour

\*\* Canadian Union of Postal Workers

Fig. 1. Occupy Edmonton’s financial accounts template.

request — so many people need things, and they should not be going without basic comfort items — and I was told to fill out paperwork. Paperwork! Are they the government now?” (Otis, 2011). Similarly, in Occupy Edmonton, accounting’s financial and hierarchical form of organizing started to creep into camp life. Arguably, like Occupy Wall Street: “The General Assembly was becoming a bureaucratic, money-allocating machine of the mob. This was completely counter to its original intention” (Holmes, 2012, p., 155, cited in Hammond, 2015, p. 303).

Essentially, occupiers encountered two of accounting’s tendencies. One is that “accounting consciousness could easily be seen as a hierarchical one...accounting is centrally implicated in the mobilization of the organizational hierarchy” (Hopwood, 1996, p. 589). Two is that accounting tends to over-organize a field by rationalizing and “interrupting desire’s inherent productivity” to make connection, to experiment, to become other (Neu et al., 2009, p. 344). Occupiers in Edmonton encountered this hierarchical and organizing power through the finance committee’s basic administrative proposals. Occupiers kept these tendencies at bay as work groups did not always comply with some of the accounting requirements. This did not mean more “imposition of impersonal rules and regulations” (Graeber, 2015, p. 32) or the threat of violence or withholding funds by the Finance Committee, which are common responses to non-compliance. The Finance Committee, rather than spend time, for example, evaluating the worth of each funding proposal and its adherence to the proposed template, experienced the proposals as a way for groups to self-organize and communicate with the whole through its accounts to the General Assembly.

This meant using accounting to, among other things, foster self-organizing, perform collective decision-making, and thread together the different components (i.e., connect the working groups with the General Assembly). It is in these uses where we find some clues about how participants prefigured a particular usage of accounting, one that is consistent with “the anarchist tolerance for confusion and improvisation that accompanies social learning, and confidence in spontaneous cooperation and reciprocity” (Scott 2012, p. xii).

This has direct implication for how we study the emancipatory role of accounting. Early Marxist-informed proposals focused on the importance of providing truthful accounting information to reveal unequal distribution and exploitation while also highlighting accounting’s fundamental connection to class interests (Tinker, 1985; Dillard, 1991; Catchpowle & Smyth, 2016). Other, more recent, proposals argued for the inclusion of a broader range of voices, that is the privileging of other-than economic viewpoints (e.g., Bebbington et al., 2007; Brown, 2009; Dillard & Vinnari, 2019) and the use of counter accounts (e.g., Denedo et al., 2017; Vinnari & Laine, 2017; Himick & Ruff, 2019). Our turn towards the organizational practices of direct action can complement not only our understanding of the emancipatory capacity of accounting, but how accounting is implicated in organizing emancipatory actions. This approach lends further credence to the argument that accounting’s emancipatory potential is best studied in social movement settings (Spence, 2009; Cooper et al., 2005).

Coming back once more to Dillard’s (1991, p. 24-25) question on “the place of accounting in undertaking transformative action.” Our proposal is that “the place” is right at the centre of direct action itself, not only as an output, as an emancipatory accounting that reveals unequal distribution and exploitation and enables social movements to provide counter accounts to corporate financial statements. It is rather an organizational component of direct action: it is accounting in direct action, in emancipatory action. By peering into the organization of direct actions we can start to appreciate this other relationship accounting has with emancipation, one that is potentially humbler in appearance, but nonetheless important. One that is implicated in the organization of collective actions and in the way participants prefigure their micro-utopias (Graeber, 2009, p. 210)—while attempting to keep accounting’s hierarchical and over-organizing tendencies at bay.

In sum, our proposal is that critical accounting scholars interested in the emancipatory capabilities of accounting turn their attention to the study of direct action and its participants’ prefigurative practices. The organizational and social movement literatures have begun to examine direct action and prefiguration, from “prefigurative partaking” in everyday environmental activism within a large corporation (Skoglund & Böhm, 2020) to Reinecke’s (2018) ethnography of Occupy London and Maeckelbergh’s own ethnography of the alterglobalization movement. But little work has been done on how accounting is prefigured in these and other organizational settings. Accounting research has much to contribute to other fields of research that are now exploring prefiguration, since it is a window into another type of prefiguration, that of “prefigured economics” (Maeckelbergh, 2004), which suggests examining not just a prefigured political project, but also the ways people prefigure money and resources.

Studying the role of accounting in direct action and social movement organizations is also an opportunity to build on the growing scholarship on alternative forms of organizations in accounting (Parker et al., 2014). Future research can take a closer look into how accounting is implicated in self-organizing anti-hierarchical collectives such as the Zapatista autonomous municipalities (Mora, 2017), protest camps and occupations (Feigenbaum et al., 2013; Frenzel, 2014; Frenzel et al., 2014), co-operatives (Bryer, 2011; 2014; Nelson et al., 2016), the maker movement (Smith, 2020), DIY culture and punk record labels (O’Connor, 2008; Preston, 1989), open-sourced initiatives (O’Mahony, 2007; O’Mahony & Ferraro, 2007), and other alternatives (to the state, to the corporation, to hierarchy) that adopt anarchist-informed principles of organizing (e.g., Industrial Workers of the World, Food Not Bombs, and Homes Not Jails).

### Declaration of Competing Interest

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

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