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Critique is unsustainable: A polemic

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A R T I C L E I N F O

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A B S T R A C T

In this polemical essay, we seek to provoke reflection and debate on the role of critique in addressing the global ecological crisis that we find ourselves confronted with in the Anthropocene. Drawing from Deleuze and Guattari's reading of capitalism, we will suggest that the core functional process of capitalism is one of infinite growth that subsumes any attempts at resistance, escape, or socially progressive practice. Critique, we will suggest, is a part of capitalist processes, not an opposition to it. Consequently, we will argue that, given the inextricable imbrication of accounting and capitalism, without an impossible and unconceptualisable 'post-capitalist accounting', all notions of sustainable accounting are protracted exercises in futility that serve rather than abate ecological collapse. Paradoxically, any attempt to produce such accounting makes it harder to achieve.

1. Introduction: What are we doing?

In the Anthropocene, there is no critical perspective on accounting that does not act to facilitate global ecological collapse. This is the polemic and divisive contention with which we would like to begin this paper; an invitation to debate and discussion which we hope that colleagues will grapple with, in much the same way that we have been doing in recent years. In what follows, we will explain how we arrived at this conclusion through a systematic reflection upon the nature of capitalism and its responsibility for producing the threat of global ecological collapse, how accounting as a profession and area of scholarly research has responded to this threat, and what role we see critique playing in the future of life in the Anthropocene.

Human life is currently terraforming the planet Earth, adversely affecting even the most fundamental biological and ecological processes that sustain life; this is what it means to live in the Anthropocene (Chakrabarty, 2009; Lewis & Maslin, 2015). Planetary boundaries have been drawn to measure and account for the rate at which planet Earth is becoming unable to support human life – reporting on our land usage, ocean acidification, disruption of the nitrogen cycle, complicity in biodiversity loss, and so on (Rockström et al., 2009; Steffen et al., 2015) – with each new study (e.g. Persson et al., 2022; Wang-Erlandsson et al., 2022) showing not only that we are breaching these boundaries but that the problem is worsening.

Recent work in the field of accounting has begun to engage with the challenges that living and dying in the Anthropocene pose to the discipline and how we can inform the kinds of policy decisions that will have meaningful positive impacts (Bebbington et al., 2020; Tregidga & Laine, 2022). Recent work in this journal has also begun to reflect upon the question of what the role and function of 'critique' itself is in bringing about the kind of large scale social, political, and economic changes needed in order to have something close to a 'sustainable' agenda in such an epoch (see de Villiers & Sharma, 2020), particularly in relation to the COVID-19 pandemic (Cho et al., 2022). Ongoing debates around social and environmental accounting (Brown & Dillard, 2013a), integrated reporting

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(Adams, 2015; Flower, 2015; Thomson, 2015) and overall questions of sustainability showcase an extended search for a way for accounting to have a meaningful impact on issues of sustainability and the ecological welfare of planet Earth. Yet our collective responses to this ecological crisis are often oriented around changing the behaviour of a few negligent organisations who are over-producing or over-polluting because they lack the information to understand the broader ecological impacts of their business practices, and so we need to, for example, change sustainability reporting practices (Bebbington et al., 2020; Jones, 2010; Joseph, 2012). Such a view is out of step with the wider academy which often acknowledges that the processes of capitalism itself are incompatible with the long-term sustainability of human life (Klein, 2014; Marques, 2020; Wright & Nyberg, 2015). Capitalism is, as some within accounting have already put it, "designed to maximise environmental destruction and the erosion of any realistic notion of social justice" (Gray, 2006, p. 793). The idea that we can continue to have an economic system that facilitates the extraction of private wealth from a global environmental ecosystem which has finite capacities is demonstrably farcical. Indeed, the principle of infinite growth upon which contemporary capitalism is premised is incompatible with a planet that by its very nature has finite resources that can facilitate production or handle the disposal of the masses of waste that we produce.

It is not enough, we shall argue, to merely critique this problem – whether this takes place through championing more ethical or ecologically-friendly reporting systems or highlighting case studies of individual sustainable or unsustainable organisational practices – because critique is a part of the capitalist process. It is neither an external threat nor an internal barrier to growth and profitability. Rather, critique is the very means by which capitalist innovation takes place, and consequently critical perspectives are tools for ensuring the continued success and flourishing of capitalism, and by proxy, the unsustainability of life on planet Earth. In discussing these issues, the remainder of the paper is organised as follows. The next section presents an overview of the ways in which accounting scholars have investigated matters of sustainability from different perspectives. Section 3 discusses the impossible tensions that exist between capitalism and sustainability, whilst Section 4 analyses why critique of current social arrangements, including in the accounting domain, may fail to achieve meaningful change in a capitalist context. The paper is then closed by some concluding remarks.

2. Literature review: How has accounting been responding to the threats of the Anthropocene?

Environmental accounting and reporting are attracting an increasing level of interest from both mainstream and non-mainstream scholars. This can be the result of the topic having become the 'latest fashion', with researchers seeking to maximise their chances of achieving highly sought after publications in 'top journals' as a response to pressures stemming from the performance systems that characterise the managerialised university (Maran et al., 2022; Vakkuri & Johanson, 2020). Nevertheless, it is clear how the impending climatic and environmental catastrophe has seen genuine attempts by many academics in contributing to understand the place of accounting in the Anthropocene.

Mainstream, positivist research into environmental accounting has traditionally taken the form of quantitative analyses which have sought to investigate the link between social and environmental performance, the level of disclosure of environmental impacts and, ultimately, corporate performance (Chen et al., 2018; Christmann, 2000; de Jong et al., 2014; Grewal et al., 2021; Qiu et al., 2016; Manchiraju & Rajgopal, 2017). Other studies have explored the impact of management accounting and control systems on environmental innovation practices and operational performance (Gomez-Conde et al., 2019) and how firms can profit from environmental management systems (Feng & Wang, 2016). Quantitative approaches have also been employed in trying to understand the interrelations between environmental sustainability and managers' performance evaluations (Lee & Hageman, 2018) and environmental performance and productive efficiency (Burnett & Hansen, 2008). This research has been criticised for being largely inconclusive as a clear link between environmental and financial performance has not been found (Mir & Rahaman, 2011), whilst even the fact that social and environmental disclosure is valued by investors has been shown to be dubious at best (Cho et al., 2015). The methodological assumptions of this research have been questioned, most especially the attempt to measure in numerical terms as complex a phenomenon as quality environmental reporting and often equating it to following GRI or other guidelines (Deegan, 2017; Gray & Milne, 2015).

Most mainstream research has very little, if anything, to say about how accounting can be implicated in the processes of radical change that are needed in business and society to address the challenges of the Anthropocene. In this research, 'accounting' is seen as a neutral, value-free practice which merely provides 'facts', and is firmly grounded in the traditional concepts informing financial accounting, most especially materiality, entity and money measurement. This view considers environmental sustainability only from the vantage point of corporations and trivialises the relationship between humans and nature (Sullivan & Hannis, 2017). Consistently, any information that cannot be reliably measured and that is of no value to investors and markets does not constitute 'accounting', and any views which potentially contrast with those of financial markets are silenced. The environment becomes merely an 'externality' or a variable to be associated with movements in share prices, directors' bonuses or earnings (Brown, 2009; Deegan, 2017) – not far removed from the view of it as an 'asset' from which surplus value can be extracted. Moreover, environmental accounting, so narrowly defined, becomes subservient to profit maximisation, a means to clean up the image of a firm and win the confidence of investors and customers, rather than a tool to account for the use of resources and promote sustainable behaviour. A view of accounting as a banal, neutral technique further promotes the interest of capitalism by popularising shareholder value maximisation as a rational and inherently desirable goal which benefits society at large, thereby disabling accounting's political potential.

Beyond analyses of the relationship between environmental practices and profit, research has also sought to analyse the accounting and reporting practices of different concerns, with a clear preference for corporations, to identify their limitations and, in some cases, offer potential solutions to their problems. Some of these solutions are again grounded in the traditional understandings of financial accounting and have taken the form of revised versions of full cost accounting (Bebbington, 2007; Fraser, 2012; Herbohn, 2005; Xing et al., 2009) or double-entry bookkeeping (Thornton, 2013), the identification of costs to be incurred for a business to be 'sustainable'

(Bebbington & Gray, 2001; Ekins et al., 2003) and the evaluation, depreciation and capitalisation of natural 'assets' (Helm, 2015; Rambaud & Richard, 2015; Rubenstein, 1992). Although these techniques have the merit of seeking to make environmental matters visible and incorporate them in a business's decision-making process, they still run the risk of framing nature and sustainability merely in financial terms, which would then become the only 'acceptable' way of talking about sustainability, and excluding any other views and sets of values (Cooper, 1992). Other approaches have offered alternative views of accounting that are not necessarily limited to financial information and have identified models to measure the 'green performance' of different product designs and extended Life Cycle Assessment to include the environmental dimension (Chan et al., 2014; Gauthier, 2005). More ambitious, comprehensive frameworks to account and report on corporate sustainability have also been developed (Dillard et al., 2005; Jones, 2010), whilst other scholars have broadened the scope of accounting to explicitly address issues which traditionally have not been given a significant presence in corporate accounts and reports, namely biodiversity and extinction of species (Atkins et al., 2018; Lanka et al., 2017; Maroun & Atkins, 2018; Siddiqui, 2013; Weir, 2018).

Research has also devoted significant effort to analysing existing environmental reporting practices by corporations. Such studies have debated the desirability of having mandatory disclosure requirements to improve non-financial reporting quality, including reporting on social and environmental matters (Bouten et al., 2011; Carungu et al., 2021; Michelon et al., 2015; Senn & Giordano-Spring, 2020). The imposition of mandatory disclosure has been criticised by supporters of managerialism, who believe that business and environmental logics are not incompatible and market mechanisms would ensure the identification of optimal solutions which lead to better reporting without overburdening corporations (Baker & Schaltegger, 2015; Burritt & Schaltegger, 2010). This view has been received with genuine scepticism by several scholars who have noted how leaving responsibility for reporting fully on sustainable behaviour to those who are among the primary suspects for the current crisis is at least ironic or an indication that to some no goals can be achieved if not via profit maximisation (Gray, 2006, 2010). Unsurprisingly, most research which has investigated organisational accounts of sustainability has found that current practices provide partial views of sustainability and, in the main, "these accounts might most easily be interpreted as how organisations would *like* to understand sustainability" (Gray, 2010, p. 48 emphasis in original) thereby interpreting 'sustainability' as 'sustainability for the business'.

Clear evidence of impression management has been found in corporate environmental reports (Cho et al., 2018; Jones, 2011; Maali et al., 2006), which often are limited to stories that seek to 'sell' a certain view of the company to specific stakeholders rather than providing information on the organisation's relationship with ecological and societal sustainability (Milne et al., 2009; O'Dochartaigh, 2019; Rodrigue et al., 2022; Sidhu & Gibbon, 2021). Consistently, the use and evolution over time of environmental reporting as a means to legitimise a firm in its market, and the impact on this endeavour of stakeholder pressures has been a recurring theme in the accounting literature (Belal & Owen, 2015; de Villiers & van Staden, 2006; Mahmood & Uddin, 2020; Sorour et al., 2021). Research has investigated the results of external pressures on the quality of environmental reporting and businesses' level of commitment when these pressures increase, along with the ways in which disclosures change as a response to legitimacy crises (Borgstedt et al., 2019; Iatridis & Kesidou, 2018; Laine, 2009). Also explored was the role of management control systems in fuelling strategies such as acquiescence, compromise, avoidance, defiance and manipulation which seek to respond to institutional pressures for sustainability (Wijethilake et al., 2017). Stakeholder engagement and interaction with business in the development of environmental reporting and in influencing the actions of corporations has also been studied (Bellucci et al., 2019; Elijido-Ten et al., 2010; Kaur & Lodhia, 2018; Kuruppu et al., 2019), including how managers seek to respond to pressure from powerful international stakeholders, most especially in vulnerable developing countries (Belal & Owen, 2007; Islam & Deegan, 2008). Although environmental reporting has been shown to be an oft-used means to gain legitimacy, it can also backfire should the level of engagement with environmental matters decrease over time, particularly when a business is under intense scrutiny (Berrone et al., 2017).

This body of research has been largely informed by the understandings of stakeholder theory, institutional theory and legitimacy theory (Belal & Owen, 2015; Lee & Cassell, 2008; Lehman & Kuruppu, 2017; Spence et al., 2010) and helped to develop a "healthy scepticism about claims found in these [environmental] accounts that organizations operate in accordance with the demands of sustainable development" (Bebbington & Larrinaga, 2014, p. 396). Stakeholder theory, institutional theory and legitimacy theory have also assisted in explaining "the limitations of the role of social and environmental accounting in terms of ameliorating, mediating, modifying and transforming the functions of accounting in the public interest" (Lehman & Kuruppu, 2017, p. 140). Nevertheless, most of these studies have failed to engage with matters of equity and justice, thereby leaving unquestioned the overarching system that has fuelled the unsustainable and unethical behaviour that constitutes business as usual in the Anthropocene. These theories postulate that business will seek to align their values to those of the society in which they operate (Lee & Cassell, 2008), but will neither question these values per se nor will they seek out reasons to act against them; which is to say that they will adopt capitalist beliefs with only marginal variance unless doing so affords increased opportunities for profit maximisation. In doing so, academic research has concerningly framed issues around sustainability as a business problem, one which can be tackled my means of improved reporting, which has legitimised a use of accounting that reinforces current social arrangements and neoliberal values (Brown, 2009; Tregidga et al., 2018). This view has been questioned by scholars who have called upon colleagues to "embrace a more political demand which challenges not just the way in which corporations behave, but that is rooted in the concrete political struggles of groups other than corporate management" (Spence et al., 2010, p. 77).

Researchers have also engaged to different degrees with current environmental reporting practices in a way which not only exposes their limitations, but seeks to have an impact on business practice and promote the creation of accounts that are not limited to profit generation. These authors have sought to expand the boundaries of what constitutes environmental accounting beyond the corporation. It is certainly crucial to require business to account for their (un)sustainability for they are the main element of a capitalist system which, with its drive for eternal growth and focus on short-term profit at any costs, are the main culprits for current environmental destruction; they are also loci of great power, which must be matched with accountability requirements (Gray, 2010).

Nevertheless, this focus does not appear to be enough for the relationship between a single organization and planetary sustainability is extremely complex and transcends the boundaries of the organisation itself (Cho et al., 2022). It is therefore important to understand systems rather than individual entities, and develop new forms of accounting that capture the interconnections and interdependencies that characterise natural systems (Cho et al., 2022; Rodrigue & Romi, 2022) and identify the place of accounting in governing networks that are not limited to corporations but extend to public bodies and stakeholders affected by environmental changes (Bebbington & Larrinaga, 2014). Moreover, to tackle the challenges posed by the Anthropocene and address systemic issues, relying on the traditional understandings of accounting, and the cognate areas of economics and finance, is not enough, and scholars have called for interdisciplinary approaches which involve working with colleagues in other disciplines, most especially sustainability science (Bebbington et al., 2017, 2020; Bebbington & Larrinaga, 2014). Adopting a long-term perspective that goes beyond the short-termism promoted by traditional accounting practices is also crucial for natural phenomena and environmental problems have very long time spans (Jones, 2010; Tweedie & Martinov-Bennie, 2015). Nevertheless, this long-term perspective may cause a lack of urgency in tackling environmental degradation, with short-term environmental accounting needed to emphasise urgency and respond promptly to the current crisis (Tregidga & Laine, 2022).

More politically engaged research has suggested that speaking of environmental crisis is a means to distance ourselves from environmental problems and their causes, which are firmly rooted in dominant consumerism, the unchallenged belief that constant growth is desirable and possible even in the face of a planet with limited resources, and the fact that GDP is erroneously seen as the best possible way to measure human well-being (Gray, 2002, 2006, 2013; Larrinaga & Garcia-Torea, 2022). Consistently, “rather than to the environment, the notion of a crisis would more adequately apply to humanity, whose activities are transgressing the very planetary boundaries that are, in turn, endangering its safe operating space to thrive” (Larrinaga & Garcia-Torea, 2022, p. 2). A profound rethinking of accounting and accountability is therefore needed in the Anthropocene. Environmental accounting is called to go beyond the needs of capital and the visibilities created by traditional forms of accounting which serve the interests of managers and investors, and give a voice to other social actors in the pursuit of more democratic social arrangements: “the utility of such accounting is not in its representation of “infallible truth” but in its creation of a range of environmental and social visibilities and exposure of values and priorities that become inputs to wider democratic processes and decision making” (Boyce, 2000, p. 53). The main goal of these accounts is to expose ideological conflicts and promote debate around corporate power and the unsubstantiated claims of sustainability included in ‘objective’ corporate reports (Brown & Dillard, 2013a; Spence, 2009; Spence et al., 2010).

Research that has sought to re-politicise environmental accounting has often drawn from the work of Laclau and Mouffe. Consistently, Spence (2007) mobilised Laclau and Mouffe’s discourse theory to identify how both social and environmental accounting research and corporate social responsibility are driven by motivations that essentially form part of a ‘business case’ that is underpinned by the dominant capitalist ideology. Other research has sought to problematise consensus-oriented approaches to environmental and social change, which seem to inform most investigations into environmental and social accounting. Consensus is seen as a deceptive tool which ends up depoliticising debates and leaving the underlying capitalist ideology unscathed (Brown & Dillard, 2013b). This body of research has drawn from Laclau and Mouffe’s understanding of agonistic theory to highlight how critique and dissensus are essential to move away from monologic, overly technical forms of environmental accounting to new dialogic approaches that give prominence to a wider range of different and potentially conflicting viewpoints and recognise the situatedness of all perspectives and forms of knowledge. By acknowledging that there cannot be real pluralism without antagonism, dialogic accounting informed by the principles of agonistic democracy aims at “enabling social actors to engage in wide-ranging discussion and debate about the kinds of organizations and societies they want to help (re)create in a manner that respects their diverse perspectives” (Brown, 2009, p. 337). Dialogic accounting thereby hopes to promote a more pluralistic expression of public interest, extend the boundaries of environmental accounting beyond traditional corporate reporting, give a presence to the needs of those most affected by corporate operations, and question the taken for granted primacy of shareholder value maximisation (Brown, 2009; Brown et al., 2015; Tregidga & Milne, 2022). Dialogic accounting has also been seen by George et al. (2021) as an important means to provide social movements with a tool that has the potential to challenge the dominant capitalist hegemony. These authors developed a framework for enacting agonistic engagement that facilitates political action and the production of counter-accounts by social movements.

Outside the work of Laclau and Mouffe, the production of shadow accounts and reports by social movements and civil society as a potential solution to the partiality of voluntary corporate environmental disclosures has been investigated by mobilising insights from Gramsci, Foucault and Freire (Contrafatto et al., 2015; Spence, 2009; Tregidga, 2017). These accounts can help “to destabilise the taken for granted and truth status of corporate reports by presenting an alternative truth” and create new visibilities and knowledges, even if their impact is limited (Tregidga, 2017, p. 528). Nevertheless, Li and McKernan (2016) warned against the risks of placing too much faith on the action of social movements for their focus on local, short-term actions is not enough to fight the universalising aspirations of global capitalism.

New perspectives are also emerging that challenge the usual focus of social and environmental accounting research in the Global North. Studies have sought to decolonise research on accounting and environmental matters by considering less developed countries (LDCs). Work on LDCs has been traditionally informed by paradigms and theories that are employed in research carried out in developed countries, which fail to give a presence to the specific characteristics and values of LDCs (Hassan, 2022). LDCs have been seen as ‘vulnerable and exploitable’ due to their reliance on foreign aid and investment, the power of international corporations operating therein, along with widespread poverty, corruption, cheap labour but also large markets and substantial natural resources (Belal et al., 2013; Hassan, 2022). These issues significantly affect the development of transparent and emancipatory social and environmental accounts. This body of research has identified in capitalism and its globalisation agenda, with its attendant focus on cost reduction, the obstacles to the development of accounts that no longer promote the interest of multinational corporations but have the potential to tackle inequalities (Qian et al., 2021). Environmental accounting and the imposition of mandatory requirements can increase pressure on multinational corporations and force them to engage with their impact on the environment and society at large (Gallhofer & Haslam, 2006). However, the ability of big corporations to relocate to countries which are less regulated exposes entire populations "to the violence of down-sizing, unemployment, collapse of services, degradation in living standards, and loss of resources and environmental qualities" whilst concentrating power and wealth in the hands of few actors (Harvey, 2000, p. 81). Consistently, the "retracted role of government and proximity of business leaders to the corridors of power" means that the state is often unable to protect the interest of local communities and hold powerful corporations to account for the environmental costs they impose on stakeholders in LDCs (Belal et al., 2015, p. 56). Moreover, multinational corporations can even enlist environmental disclosures not simply to legitimise their operations but rather to deny and evade responsibility for environmental damage and refocus attention on matters that are more favourable to the company (Lauwo et al., 2020), whilst ensuring that issues such as child labour, equal opportunities and poverty alleviation are silenced (Belal & Cooper, 2011).

Studies of environmental accounting in LDCs have also suggested new forms of accounting to give a presence to questions of justice and democracy while exposing the failure of the capitalist system to provide adequate answers to these issues. Suggestions include mandatory corporate reporting and 'surrogate accountability' via third parties, such as NGOs, which can act on behalf of those stakeholders whose voices have been repressed by powerful corporations (Belal et al., 2015). Shadow accounts produced by means of leaked documents can be used to give visibility and exploit the tension between the state and capital in an attempt to 'radicalise' democracy (Andrew & Baker, 2020). Post-colonial perspectives on environmental accounting have identified how the provision of social accounts that are sensitive to the cultural values of countries that are not part of the Global North can give a voice to subordinated groups (Kamla, 2007). Nevertheless, this process may be endangered by the fact that managers in LDCs see social and environmental reporting "as a techno-managerial textual practice of reconciliation with the global standards", and, hence, "attention-worthy issues of deliberative democracy in peripheral countries… are deemed too political (or non-managerial) for corporate reporting" (Alawattage & Fernando, 2017, p. 16). Conflict and radical changes in accounting and accountability are therefore unavoidable in the pursuit of sustainability and new social arrangements. But are these attempts at resistance enough to ensure the continued habitability of planet Earth? And, more importantly, can any of it have a meaningful impact on the mores and practices of the globalised capitalist political economy in which we live?

3. Can capitalism be sustainable?

Capitalism is not sustainable. We are all now inundated by a litany of available evidence that attests to the fact that the current mores of human life under capitalism are leading us to breach the planetary boundaries that are essential for us to maintain in order to guarantee a liveable planet (Rockström et al., 2009; Steffen et al., 2015; Whiteman et al., 2013). Texts devoted to commenting on the so called 'hockey stick graphs' that chart exponential rises in population, CO2 levels, tropical forest loss, water usage, ocean acidification, rates of species extinction and so on (Bonneuil & Fressoz, 2016; Mann, 2012) have now entered popular circulation and achieved best seller status alongside those that seek to make a case for meaningful change (Klein, 2019). Every new report from the Intergovernmental Panel on Climate Change (IPCC) or similar international bodies brings with them new assessments of worsening issues. It should be abundantly clear that global ecological systems, including the climate, the nitrogen cycle, the ocean, and our ability to live alongside other forms of life, are at risk of collapse.

How did we get here? In their landmark text, *Climate Change, Capitalism, and Corporations*, Wright and Nyberg (2015) outline how corporate capitalism is diametrically opposed to the notion of global ecological sustainability. In the simplest analysis, "capitalism is a class form of society given over to the perpetual production of surpluses" (Harvey, 2010, p. 166). In the contemporary milieu, such a system manifests as a social machine primarily oriented towards the infinite replication of money. Attempts to produce more systematic definitions of capitalism create lists of characteristics that highlight, among other things, the private ownership of the means of production resulting from strong private property rights, commodity exchange and free markets, the sale of labour for a wage, and the uses of money to facilitate credit systems (Hodgson, 2015, p. 259). Yet what is most crucial to note about capitalism as it exists now is "its reliance on the consumption of nature for its own development" (Wright & Nyberg, 2015, p. 185). The current norms of capitalism necessitate the extraction of surplus value from so-called 'natural' resources like fossil fuels, forestry, water reserves, mineral and ore deposits, and so on, in order to generate short-term profits to the long-term detriment of the systems on which it depends.

This is not by any means a new analysis. In *Capital*, Marx (1982) draws out how capitalist production will continuously seek to extract the most surplus value possible from labour – having no intrinsic interest in ensuring the length or quality of life of individual units of labour so long as their productivity is not affected – and land – draining it of its natural fertility through increasingly intensive farming or other means. He comments that capitalism functions "by simultaneously undermining the original sources of all wealth – the soil and the worker" (Marx, 1982, p. 638). Surplus-value extraction is a fundamentally deleterious and depreciative process and, as many have noted (e.g. Harney & Dunne, 2013), the pricing of goods and commodities rarely takes into account these effects with the corporation, and the entirety of capitalist political economy, externalising the costs to 'the commons', to states, to countries in the Global South, and indeed, to anyone or anything that will not hold it responsible in such a way that would affect profitability. This is no doubt why recent decades have seen the emergence of a flurry of publications on different reporting conventions and ESG metrics that seek to make these externalised costs a core part of how the corporation accounts for its broader social and ecological impacts that we discussed in the preceding section.

Yet all of this fails to consider those fundamentally immutable characteristics of capitalism which set it at odds, not only with long-term ecological sustainability, but with resistance. Throughout his oeuvre, Marx advances the idea of capitalism as being a revolutionary mechanism via which history is propelled forward. In the *Grundrisse,* he comments on the tendency of capital to pursue practices that transform 'nature' from a power in its own right to an object that can be used up for the purpose of surplus value extraction, saying:

> Pursuing this tendency, capital has pushed beyond national boundaries and prejudices, beyond the deification of nature and the inherited, self-sufficient satisfaction of existing needs confined within well-defined bounds, and the reproduction of the traditional way of life. It is destructive of all this, and permanently revolutionary, tearing down all obstacles that impede the development of productive forces (Marx, 1971, pp. 94–95).

Put differently, capitalism will continuously surpass any limit, will cross over any horizon of possibility, will surpass any real or perceived obstacles insofar as this would mean the securing of further private wealth. Many others have also described capitalism with such a revolutionary character. In *anti-Oedipus,* philosophers Gilles Deleuze and Felix Guattari (2000, p. 139) outline that capitalism should be understood as "the only social machine that is constructed on the basis of decoded flows". As Smith (2011) explains, these flows can take on many different forms. Flows of money within an economy, flows of fluid within a body, flows of people into and out of a territory, flows of goods and other materials through a supply chain, and so on. What makes capitalism unique, for Deleuze and Guattari, is that all previous forms of society have constituted themselves by cutting off and restricting flows, by enforcing strict limits on flows, by confining flows. Capitalism, conversely, involves a "generalized decoding of flows" (Deleuze & Guattari, 2000, p. 224). It liberates flows, creating conditions under which new connections, innovations, associations, forms of trade, modes of organising, and systems of accounting are possible. The principles of free market economics as evidenced in the globalised movements of people and goods from the 1980s onwards (Harvey, 2007) attests to the truth of contemporary capitalism's tendency towards the liberation of flows. Yet at the same time as it liberates these flows, capitalism axiomatises them; subordinates them to its fundamental rules, for example, the principle of infinite growth or the extraction of surplus value. To wit, capitalism facilitates the production and consumption of almost any conceivable product or service, so long as it is profitable – defined in the widest possible terms – to do so.

In this regard, Deleuze and Guattari repeatedly argue that all forms of social formation will eventually tend towards capitalism, towards a form of sociality whose primary function is the decoding and liberation, rather than encoding and repression, of flows. They conceive of capitalism as a limit:

> [i]f capitalism is the exterior limit of all societies, this is because capitalism for its part has no exterior limit, but only an interior limit that is capital itself and that it does not encounter, but reproduces by always displacing it. (Deleuze & Guattari, 2000, pp. 230–231)

As such a limit, capitalism will continuously confront limits that are immanent to itself and exceed these, reconstructing and renegotiating a new limit that is still subordinate to the rules/axioms that are core to its operation. Thought of in this way, capitalism has no 'outside'. It will continuously surpass any limit. Arguments that contemporary capitalism has exceeded its limits and taken on new forms of political economy (e.g. Wark, 2019), deny this simple reality: that capitalism definitionally will continue to exceed any limits, simply by decoding any flows and subordinating them to its axioms. As Deleuze and Guattari (2000, p. 270) suggest:

> capitalism is without doubt the universal of every society, but only insofar as it is capable of carrying to a certain point its own critique - that is, the critique of the processes by which it re-enslaves what within it tends to free itself or to appear freely.

That is to say, not only do all social formations tend towards one that will eventually be based on the liberation of flows, capitalism, but such a society will only survive by liberating critique, by making critique a part of itself. There is no possibility of escape from it, as it will continuously incorporate into itself any attempts at producing an exterior limit. Every attempt to resist a system that is predicated upon the exceeding of limit conditions, becomes less a radical act of rebellion and more an expansion of the limits of what the system is capable of; capitalism continuously internalises resistance as a means of growth. Each new schism, each new disruption, is a new possibility for it to expand.

Have we not already seen this? Sustainability has long been hijacked and made to function in service of an always already hegemonic, patriarchal, colonial, and militarised capitalism (Parr, 2009). Indeed, to return to Wright and Nyberg (2015), they and many others highlight that capitalism has already begun to try to turn the Anthropocene into a profitable opportunity. They argue that the "environmental critique of capitalism has been recuperated through profit-seeking activities" (Wright & Nyberg, 2015, p. 30). The entire fad of 'greenwashing' and corporations using green branding in order to tap into environmentally-conscious markets, is all of the evidence that we need to conclude that capitalism has internalised the environmental movement and now uses it for its own gains. Flows of desire channelled towards forms of life that exist in greater harmony with planetary systems have already been decoded and axiomatised; vegan diets have gone from a niche lifestyle choice reflective of deeply held commitments to animal rights and environmentalism, to a relatively mainstream option catered to by almost all businesses within the food and beverage industry. The creative ways in which the Big Three asset management firms have simultaneously increased their ownership shares in the 'carbon majors' while also presenting a front of advancing ESG is a critical act that responds to the simultaneous desire of investors for portfolios that reflect their socially progressive values and for revenue maximisation (see Baines & Hager, 2022). The circular economy has already been framed as a significant business opportunity which has the potential to accelerate sales and, ultimately, lead to increased resource usage. Sharing platforms such as Airbnb, which aim at improving the efficient use of under-utilised assets, do not always cause a decrease in consumption of 'regular' services such as hotel rooms and by offering cheaper alternatives create extra demand that increases travel-related emissions (Hobson, 2021). Fuel-efficiency in cars has been offset by the consumer preference for larger vehicles (Larrinaga & Garcia-Torea, 2022). The liberation of flows of desire in the form of hyper-consumerism means that even initiatives seeking to improve sustainability are captured by capitalism so that "eco-efficiency measures engender the annoying rebound effect and the Jevons' paradox, whereby efficiency improvements are offset by consumers deciding to employ the savings in increasing consumption" (Larrinaga & Garcia-Torea, 2022, p. 6).

Similarly, environmental reporting has been subject to 'managerial capture' which has meant a symbolic use of environmental reporting (Michelon et al., 2015), devoid of any true meaning beyond an attempt to polish off corporate image. In these reports sustainability is constructed "in ways which distract attention from any conflicts that it might engender and the planetary context in which it must be understood" (Gray, 2010, p. 53). This is painfully clear in the reports produced by oil and gas giants such as Chevron, ExxonMobil, BP and Shell. Despite a commitment in their annual reports to decarbonisation and the promotion of clean energy, their actions betray an ongoing focus on fossil fuels and highly exaggerated but negligible investments in clean energy, and a continuous effort in lobbying governments to weaken environmental regulations and secure favourable fiscal support (Li et al., 2022). In turn, governments often succumb to corporate pressure. In the UK, a country which has a legal obligation to achieve net zero carbon emissions by 2050, Shell and BP paid no corporation tax or production levies on North Sea oil operations between 2018 and 2020, and claimed tax reliefs of nearly £400m, whilst handing out over £44bn in dividends to shareholders (Ungoed-Thomas, 2021). A combination of tax cuts on offshore activities and the possibility to receive tax rebates on decommissioning rigs has meant that BP's actual tax rate for their North Sea operations has been −54% in 2019 and −19% in 2020, whilst the 19 main oil companies operating in the area netted £2.4bn in tax rebates since 2016 (Ebrahimi, 2022). Moreover, the one-off energy profit levy imposed in 2022 by the UK government on oil and gas companies has been accompanied by the introduction of a major 'investment allowance'. This allowance means that, as the government proudly proclaimed, "for every £1 businesses invest they will overall get a 91p tax saving" (HM Treasury, 2022), even when these investments are in fossil fuels extraction.

The profit-motive and short-term self-interest will never be able to account for or accommodate larger scale planetary ecological challenges – a truth that becomes especially transparent when we consider the economic and political realities of LDC's outlined above. There is and can be no meaningful incentive for a corporation to ensure long-term ecological welfare. Capitalism will produce versions of itself that wear the façade of 'sustainability' while continuing its core functions of infinite growth and profit maximisation. The Anthropocene represents perhaps the greatest possible limit that capitalism has ever confronted, the possibility of a temporal horizon beyond which no human life is possible because of the collapse of Earth systems, and by all accounts it seems to be well in the process of, as Deleuze and Guattari suggest, surpassing that limit in order to continue to grow. As such, we might reasonably ask, if 'sustainability' is so easily recoupable as a tool for profitability, what should we do next?

4. What can critical perspectives give us as a means of resistance?

Foucault (1996, p. 396) once commented that critique is a "movement through which the subject gives itself the right to question truth concerning its power effects and to question power about its discourses of truth". It is time for us to more widely admit that this movement or flow of questioning is one that capitalism has long been in the habit of liberating and utilising to its advantage. As Deleuze and Guattari (2000, p. 270) comment, capitalism is "capable of carrying to a certain point its own critique – that is, the critique of the processes by which it re-enslaves what within it tends to free itself or to appear freely". Critique has always been a part of capitalism; the antithetical opposition being a core part of the dialectic engine of history that Marx, drawing on Hegel, sought to describe. It plays an important role in bringing about each new 'spirit of capitalism' (Boltanski & Chiapello, 2005). Indeed, one might argue "critique belongs to capital because it is the first inherently progressive theoretical procedure to emerge upon the earth" (Land, 1993, p. 66). That is to say, capitalism is not fazed by critique. *It is critique*. Spiralling back on itself and producing ever newer morphologies, ever newer systems of capture which pose as liberatory mechanisms, ever newer limits which it continuously redefines. Each critique is a new trajectory, the creation of a new market or set of strategies. The idea that critique exists somehow in the adoption of a transcendental position to capitalism, belies a failure to understand the reality of capitalist axiomatisation. Critique belongs to capital (Land, 1993) it is and will always have been a part of capitalism. In fact, it may be its most powerful engine for driving and promulgating change, and consequently for innovation, growth, and expansion. Critique is how capitalism continuously renders that which seeks to undermine it into itself.

Yet our injunction here is not to say that critique is futile, it is to argue that critique is working against the agendas that we claim we wish to advance. Critique now functions as a kind of repressive desublimation. A release. A catharsis. A way for us all to feel good about ourselves for *doing something* while ecological collapse looms large as a foreclosure of the future. An incipient feeling of 'we tried' that allows us to sustain what we know far too well is an unsustainable state of affairs (Cederström & Fleming, 2012). Capitalism relies on us being positively *affected* by engaging in critique. Famously, Fisher (2009) comments on how capitalism not only subsumes critique in order to continue to develop itself and continuously expand its limits, but also, how it relies on our critique. Among other examples, like the co-optation of a counter-cultural band like Nirvana for the revenue maximisation of MTV, Fisher comments on the film *Wall-E*. In the film, we see a robot left on Earth to clean up a planet that has been desolated and rendered unlivable by pollution and the excesses of waste that consumer capitalism inevitably creates (see Packard, 1960). Having fled this planetary garbage heap, the remnants of humanity lives on corporate-owned spaceships where they are fat, lazy, and apathetic consumers. Fisher (2009, p. 12) comments that what is subversive is that "the film performs our anti-capitalism for us, allowing us to continue to consume with impunity". As passive media consumers we partake in the spectacle of capitalism's destructiveness and indeed, at the same time as the film shows us the consequences of unfettered capitalism – a desolated planet – it reaffirms feel-good 'everything will be OK' narrative as plant life eventually begins to regrow and the humans are able to return to Earth. In the Anthropocene, most of us engage in this kind of critical gesture, in order to continue to find some manner of measured hope for a better future, but it is precisely this hope that capitalism relies on in order to continue. Critique is a disciplinary mechanism, a mode of affective governance, a means of control dissipated throughout the social fabric (cf. Deleuze, 1992) that allows us to continue to be complicit in the capitalist transformation of the planet into one that can no longer support biological forms of life.

Critique will only ever further capitalist aims. Indeed, to labour this point, many have already noted the role that critique is playing in the corporate co-optation of rhetorics of sustainability. Wright and Nyberg (2017) highlight that corporations are using sustainability rhetoric in order to continue with generating surplus value through 'business as usual'. The process for doing this involves "continuous critique and reassessment results in compromise in favour of a narrow profit motive" (Wright & Nyberg, 2017, p.1634). Put differently, capitalism reaches a limit and redefines the conditions of that limit, subordinating them to its axioms. Critique is the 'machine part' by which this exceeding takes place; it impels the history of ideas forward, and it is precisely this history that capitalism cannibalises in order to continue to grow, develop and thrive. Critiques of existing technologies produce new technology. Each new innovation is a 'critical' injunction into some accepted state of affairs, a response to and rejection of established ways of doing things. Cap and Trade was conceivable as a critical response – forcing capitalism to attach a value to those costs that it externalises (Bohm et al., 2012). Yet such critical injunctions come to represent an attempt to frame the solution to a pressing problem within the same rationality (that of 'the market') which has created the problem in the first place, thereby providing justification and legitimation to capitalism even in the face of crisis and critique (Deegan, 2013). Within the accounting domain, attempts to decode and axiomatise are becoming evident in the calls for 'harmonising' sustainability reporting and placing this task in the hands of the IFRS Foundation, with a focus on what can be measured, and on financial materiality. These calls.

> appear to be driven by a desire to remove control of sustainability reporting standard-setting away from a multi-stakeholder process (as used to develop the Global Reporting Initiative's [GRI] Standards) to one led by an accounting standard-setter established to serve investors' needs (Adams & Abhayawansa, 2022, p. 5).

In this way, not only the 'colonial' relationships of accounting standards reinforced but sustainability becomes the language by which future profitability is assured. That we continue to write and publish about it, as if it were a form of critique, speaks volumes to and the ways in which 'academic capitalism' (Slaughter & Leslie, 2001) continues to develop within the hyper-marketised university (Fleming, 2021). 'Sustainability' becomes a metric used by reviewers, and members of grant or promotions panels to assess relevance and the potential impact of our research in the hellscape of the contemporary neoliberal university. Worse than a GARAP-esque empty signifier (Baudrillard, 1996), and worse than just a banal example of 'business bullshit' (Spicer, 2018), sustainability unironically does precisely what it said that it would, ensures the continued 'sustainability' of capitalism itself as it continues inexorably on a trajectory towards ecological collapse, thus ironically becoming its own auto-critique. If capitalism, by its very nature, will always have produced global ecological collapse through the extraction of surplus value until there is nothing left, through vampirically transforming itself to continue this with each new critique that emerges, then until we reconcile ourselves to working against it, we are doing nothing other than publishing for publishing sake, chasing metrics and career success. Indeed, we are the very mechanism for this process. Capitalism will happily sell books and merchandise for us to despair about the impossibility of overthrowing capitalism so that we can indulge fantasies of giving up on large scale change and consider looking for a small patch of land to save for ourselves (see Kingsnorth, 2017), or it will invigorate us by selling us the hope that radical direct action through the sabotage of key infrastructure might damage capitalist operations sufficiently to bring about change (Malm, 2021; The Invisible Committee, 2009). All of this is simply the decoding of desire and the liberation of new flows. New markets created every day.

As such, no fetishisation of the transcendental feminine, Gaia, is going to save us (cf. Rodrigue & Romi, 2022). No amount of variation on the timescales of how we seek to measure or tackle the problems of environmental accounting (cf. Tregidga & Laine, 2022) will have the impact of generating urgency that we want it to have. No alternative ways of accounting for animal kinship (cf. Favotto et al., 2022) will stop what has been called the sixth great mass extinction (Barnosky et al., 2011). No dialogic activism is going to reshape the destructive mores of global capitalism (cf. Contrafatto et al., 2015). No amount of changing what we teach in the Business School or alterations to how we apprentice students into the profession of accounting (cf. Gray & Collison, 2002) is going to alter the material realities of the fact that when they graduate our students go to work in organisations that are subservient to the market rules of capitalism and can only ever be as ecologically aware and sustainability-oriented as institutional and market contexts allow them to be.

5. Conclusion: So what do we do now?

The ethos of any critical accounting is perhaps best enshrined by Sikka and Willmott (1997, p. 161) who remind us that "unless critical accounting encompasses an effort to change the practices that it critiques, it is destined to be parasitic upon these practices". Yet the ability of capitalism to reward not only greenwashing but actively facilitate the co-optation of mechanisms of critical change seems to condemn us to parasitic lives. In the best-case scenario, critical perspectives assess nothing more or less than the different velocities at which capitalism is producing global ecological collapse; a practical form of predictive eschatology that makes us feel better about ourselves for 'trying our best'. If we want to make a claim to anything other than aiding and abetting ecological collapse, then we need to begin to think about what accounting, first *against* and then *without* capitalism, would look like and what, if any, steps we might be able to put in place to move towards the realisation of such a 'post-capitalist accounting'.

Speculations of what a post-capitalist life might look like have been popular since the Industrial Revolution and roadmaps to achieving it have become exceedingly popular in recent years (Mason, 2016; Srnicek & Williams, 2015). Yet aside from speculatively imagining what life might be like if we were freed of the drudgery of work, freed from contemporary consumer culture, and so on, we here ask what else accounting can do. Can accounting be more than a recording apparatus in the service of capitalist aims? Historically, accounting has played a pivotal role in the birth and development of capitalism (Chiapello, 2007) so it would be fitting, and even necessary, for accounting to lead the way on its dissolution. It is in this recognition of the fact that accounting and capitalism are comfortable bedfellows that a post-capitalist accounting begins. Taking notes from Malm (2021) and others, we might engage in deliberate acts of subterfuge, intentional mistakes and misreporting, breaches of confidentiality and leaked documents (Andrew & Baker, 2020), costs added in from nowhere to reduce profitability to a level that *actually* takes into account a business's societal and environmental impact. Not just shadow accounting, but disorganised and dishonest accounting at all levels. Capitalism will, of course, satisfy our desire for action by creating a new market for the cross-checking, verifying, and securing of accounting. New auditing conventions will emerge with distributed and public ledgers, creating new jobs and encouraging new investment (and research funding!). Resistance (and critique) are not and never have been antithetical to capitalism, they are part of its process but anything else is merely an idle activity because unless there is an impossible means of egress from the unshakeable social, political, and economic apparatuses of capitalism, we will continue to extract surplus value from the planetary ecological system until the Earth itself can no longer support life and, if our imaginations can bear to think it, far beyond that, for capitalism does not need the human to continue to produce value (Mohammed, 2021). Indeed, the true horror of any 'accounting against capitalism' may be that we unintentionally learn that capitalist value creation and accordant financial markets are now 'sustainable' enough to function entirely independently of accurate and trusted financial reporting, and capitalism could continue in some new monstrous and less regulated and *account-able* form, even if all accountants rejected it.

Indeed, as should be obvious by now, such an accounting would be a form of critique that would inevitably be appropriated by capitalism – the more that we strive after the possibility of an accounting that eschews any kind of capitalist norms, the more that such an accounting will be unavailable to us. Each attempt to achieve it brings us closer to the terminal moment when capitalism decodes it and turns it into a means of profit maximisation. To even speak of it here represents the beginnings of its inculcation into systems of 'academic capitalism', which is to say that we are acutely aware that our gesture of critique is already recuperated, and if this paper has any impact at all it will not be long before the Big-4 are giving seminars on the efficiencies and cost-saving potential of post-capitalist accounting.

A post-capitalist accounting must therefore be developed in secret, as a dissociation, as a mad delirium of which no one is aware; a conspiracy. A schizophrenic process (Deleuze & Guattari, 2000, 2005) that can evade capitalist codes, always decoding further, having too many flows to either liberate or contain, spilling out of the books on all sides. Post-capitalist accounting must make 'critique' its enemy, acknowledging that critique cannot be liberated from capitalism or rendered separate from the libidinal forces that make it its engine. A task, perhaps, for the Undercommons (Harney & Moten, 2013) – if these too can maintain a position 'outside' the managerialised neoliberal university – and as such will doubtless be criminal. A criminal conspiracy against a capitalist state of which we are doubtless a part. The perpetration of a secret and incensed criminal conspiracy unknowable to those conducting it sounds like an impossibility – and in our view, it is. We announce it here to close the horizon of possibilities and suggest that there is no 'courage' in hopelessness when it is a means for finding out alternative mechanisms for action (cf. Žižek, 2017) that are immanent to capitalism. Courage may well lie in recognising that an accounting without capitalism is a fantasy, a self-delusion, another pointless distraction to pass the time. But what else is there to do? Continue to make ourselves feel better by advancing critical perspectives, even though we know that these will simply be made into methods for further capitalist advancement? As we have tried to argue, there is far too much evidence not to be certain that this will be the case. The question of what else we can do, or what a post-capitalist accounting might look like is one that we leave, hopelessly, to future research in the field of critical accounting to debate and consider. It is plain to us that either we can find a space for an implausible post-capitalist accounting that can secure a future for all forms of life, or we finally admit to ourselves that the forms of critique that we cherish are unsustainable.

Declaration of Competing Interest

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

Data availability

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

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